

U.S. Department of the Interior



National Business Center

Government Shared Service Provider

AUGUST 2007

# CLIENT INTERFACE MANUAL



Payroll Operations Division  
Denver, CO

For Use with The FEDERAL PERSONNEL/PAYROLL SYSTEM

## **Summary of Changes in Manual**

### **Chapters**

Added *Evacuation Payments*, page 62

Changed *Military Leave*, page 89

Updated *Death Claims*, page 53

### **Forms**

**Note:** All forms in the Appendix have been changed to reflect only the last 4 digits of social security numbers due to security.

Added *Deceased Packet Check List*, Appendix Page A-5

Added *Leave Buy-Back Time Analysis*, Appendix Page A-12

Added *Request for Administrative Offset of Delinquent Government Credit Card Debt*,  
Appendix Page A-19

## TABLE OF CONTENTS

PREFACE .....	v
PAYROLL OPERATIONS DIVISION WEB SITE .....	vi
PAYROLL OPERATIONS DIVISION INFORMATION.....	vii
LIST OF CLIENT ORGANIZATIONS .....	ix
PAYROLL INFORMATION LINE NUMBER .....	xi
PAYROLL OPERATIONS DIVISION MAILING INFORMATION .....	xii
AND FAX NUMBERS.....	xii
ACRONYM LIST.....	xvi
ACCOUNTING RESPONSIBILITIES .....	1
ADDRESSES.....	10
ADDRESS LABEL FILE UPDATES .....	12
ADVANCE ANNUAL OR SICK LEAVE .....	13
ADVANCE OF SALARY .....	14
(New Employees) .....	14
ADVANCE OF SALARY .....	16
(Overseas Assignment).....	16
AGENCY REPORTING REQUIREMENTS.....	18
ALTERNATIVE WORK SCHEDULE.....	19
AUTHORIZATIONS .....	20
BACK PAY, EEO SETTLEMENTS, MSPB SETTLEMENT .....	21
AND NEGOTIATED SETTLEMENT PAYMENTS .....	21
BILLS FOR COLLECTION AND GOVERNMENT INDEBTEDNESS .....	24
I. System Generated Debts .....	24
II. Federal Salary Offset Program .....	29
III. Payroll Deduction for Other Debt .....	30
IV. Treasury Offset Program (TOP).....	30
CHILD CARE SUBSIDIES .....	32
CLEARANCE PROCESS FOR FINAL SALARY PAYMENT .....	34
COLLECTION OF MONIES .....	36
COMBINED FEDERAL CAMPAIGN.....	39
<i>THIS PAGE IS INTENTIONALLY BLANK</i> .....	40
<i>THIS PAGE IS INTENTIONALLY BLANK</i> .....	41
COMPENSATORY TIME .....	42
CONGRESSIONAL INQUIRIES .....	43
CONTINUATION OF BENEFITS WHILE ON LOAN TO NON-FEDERAL AGENCIES.....	44
IPA-Agreements .....	44
CONTINUATION OF BENEFITS WHILE ON LOAN TO NON-FEDERAL AGENCIES.....	46
Employee Organization Officials (Union) .....	46
CONTINUATION OF BENEFITS WHILE EMPLOYED BY NON-FEDERAL AGENCIES..	48
Former DOI Employees with Indian Tribal Organizations (PL 93-638) .....	48
CONTINUATION OF BENEFITS WHILE ON LOAN TO NON-FEDERAL AGENCIES.....	50
While Detailed and/or Transferred to International Organizations .....	50
COST AUTHORITY CORRECTION PROCESS .....	52
DEATH CLAIMS .....	53
DE FACTO EMPLOYMENT .....	55

DESIGNATED AGENT - RECEIPT AND DELIVERY OF FINAL SALARY CHECKS .....	57
DOCUMENT RETENTION .....	58
(Imaging).....	58
EMPLOYEE EXPRESS .....	59
EMPLOYMENT VERIFICATION .....	61
EVACUATION PAYMENTS .....	62
FEDERAL LONG TERM CARE INSURANCE PROGRAM (FLTCIP) .....	64
FLEXIBLE SPENDING ACCOUNTS .....	65
FLOW OF PAYROLL DOCUMENTS .....	67
FOREIGN AND NON-FOREIGN ALLOWANCE AND DIFFERENTIALS .....	69
HEALTH BENEFITS .....	70
HEALTH BENEFITS PREMIUM CONVERSION (PRE-TAX) .....	74
HEALTH BENEFITS .....	76
Federal Employees Dental and Vision Insurance Program (FEDVIP) .....	76
HEALTH BENEFITS .....	78
Federal Employees Health Benefits Children's Equity Act .....	78
HEALTH BENEFITS .....	79
Prepayment of Health Benefits Premiums .....	79
LEAVE AND EARNINGS STATEMENT .....	80
REQUEST FOR REMARK/MESSAGE .....	80
LEAVE BUY-BACK PROCEDURES .....	81
LEAVE SHARE PROGRAM .....	85
LIFE INSURANCE PREMIUMS .....	87
MILITARY LEAVE .....	89
MILITARY SERVICE CREDIT DEPOSITS .....	94
NON-TAXABLE SUBSIDY .....	97
(Transportation) .....	97
ORDERED WAGE WITHHOLDINGS .....	98
Federal Tax Levies/Bankruptcies/Garnishments/Child Support/ Alimony .....	98
OTHER TAXABLE INCOME .....	101
Change of Duty Station .....	101
OTHER TAXABLE INCOME .....	104
Per Diem (Taxable) (Indefinite Travel) .....	104
OTHER TAXABLE INCOME .....	107
Travel Advances .....	107
OTHER TAXABLE INCOME .....	109
Standard Tax Deductions .....	109
OTHER TAXABLE INCOME .....	110
Fitness/Wellness Subsidy .....	110
OTHER TAXABLE INCOME .....	111
Non-Monetary Award .....	111
OTHER TAXABLE INCOME .....	112
Parking .....	112
OTHER TAXABLE INCOME .....	113
Student Loan Repayment Benefit .....	113
PAYROLL INFORMATION LINE .....	115

PHYSICIANS' COMPARABILITY ACT .....	116
PREMIUM PAY FOR SCHEDULED STANDBY, ADMINISTRATIVELY UNCONTROLLABLE OVERTIME, AND AVAILABILITY PAY .....	117
QUARTERS/REQUIRED OCCUPANCY.....	118
RETIREMENT/SEPARATIONS .....	119
RETIREMENT ADJUSTMENTS.....	121
RETIREMENT CONTRIBUTIONS .....	123
Collecting Debts .....	123
RETIREMENT .....	125
Crediting "Frozen" Sick Leave .....	125
SALARY PAYMENTS .....	126
SALARY PAYMENT OPTION (SUMMER PAYOUT) .....	131
SAVINGS BONDS.....	132
SF-1150 (RECORD OF LEAVE DATA) , LEAVE AUDIT AND LUMP SUM PAYMENT PROCEDURES.....	135
SPOUSE EQUITY ACT AND TEMPORARY CONTINUATION OF COVERAGE .....	137
SUBPOENAS .....	138
SUPPLEMENTAL PAYMENT CRITERIA.....	139
(Paid Daily) .....	139
THRIFT SAVINGS PLAN.....	141
TSP Processing in FPPS .....	141
TSP Status Codes .....	141
THRIFT SAVINGS PLAN.....	148
Breakage .....	148
THRIFT SAVINGS PLAN.....	150
Catch-Up Contributions.....	150
THRIFT SAVINGS PLAN.....	152
TSP Military Contributions (USERRA).....	152
THRIFT SAVINGS PLAN.....	154
Loan Program .....	154
THRIFT SAVINGS PLAN.....	156
Financial Hardship In-Service Withdrawal .....	156
TIME AND ATTENDANCE REPORT .....	158
Data Adjustments After Submission .....	158
TIME AND ATTENDANCE REPORT .....	159
Data Control Process .....	159
TIME AND ATTENDANCE REPORT .....	160
Data Transmission Problems .....	160
TIME OFF AWARDS .....	161
TRANSPORTATION FRINGE BENEFIT PROGRAM .....	162
TREASURY CHECKS, LIMITED PAYABILITY .....	164
UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES .....	166
UNIFORM ALLOWANCE.....	168
UNION CONTRACTS/REVOCATIONS.....	169
WAIVER OF OVERPAYMENTS PROCESS.....	170
W-2 UPDATE PROCESS .....	171

APPENDIX A - FORMS .....A-1

## **PREFACE**

This Manual describes the respective responsibilities of the Client organization and the Payroll Operations Division.

This Manual contains the following information:

- Payroll Operations Division Information
- Payroll Operations Division Web Site Information
- List of Client Organizations
- Payroll Information Line Telephone Number
- Payroll Operations Division Mailing Information and Fax Numbers
- A list of frequently used acronyms
- A Subject Index listing all the topics alphabetically

Questions concerning the contents of this manual should be directed to the Payroll Information Line telephone number shown on page 115.

### **PAYROLL OPERATIONS DIVISION WEB SITE**

In an effort to provide the best possible customer service to our clients, we have taken advantage of the World Wide Web to give you access to news and information, as well as a method of direct interaction regarding Payroll needs. The web site offers answers to the most frequently asked questions posed to the Payroll Information Line regarding benefit and open season information, Employee Express, address changes, missing salary payments, bonds, Leave and Earnings Statements, W2's, etc. The web site also includes information regarding Payroll Schedules, federal and state tax withholding formulas, employee verification, information on the latest developments in pay legislation, new technology, and processing procedures, etc. There are added links to other Federal government sites which contain information on pay and benefits. There is a section regarding Payroll Operations Division manuals. The manuals are available in PDF format for review and printing and they are also available for downloading. The current manuals on the web site are the *Client Interface Manual*, the *Payroll Accounting Users Manual*, and the *T&A Pay Codes Manual*. The *Payroll Users Manual* may be obtained by telephoning the Payroll Information Line at (303) 969-7732 or 1-800-662-4324.

The web site address is: <http://www.nbc.gov/>.

You may obtain the Payroll Schedule (8-1/2" X 11" calendar) from the Payroll Operations Division web site at <http://www3.nbc.gov/customer/personnelpay/Payroll>.

The large Payroll Schedule (19" X 24" calendar) may be ordered by sending an appropriate requisition form or memorandum to the following address stating which year, quantity, and the address to mail them. Orders may also be faxed to (303) 969-7174.

Department of the Interior  
National Business Center  
Products and Services, D-2951  
7301 W. Mansfield Avenue  
Denver, CO 80235



## **PAYROLL OPERATIONS DIVISION INFORMATION**

The Payroll Operations Division (POD) provides payroll processing, benefits processing, payroll accounting, and tax accounting services to multiple agencies, bureaus, commissions, memorials, and foundations. Functional responsibilities for each branch within the POD are as follows:

### **Payroll Operations Division Office**

#### **Mail Code D-2600**

The Payroll Operations Division Office provides consolidated leadership and evaluation of the overall payroll program including new client implementation activities.

### **Customer Service Office**

#### **Mail Code D-2605**

The Customer Service Office staffs the Payroll Information Line, which offers technical assistance and problem resolution for all clients. The Payroll Information Line provides answers to employees and payroll liaison offices; the telephone number is (303) 969-7732 or 1-800-662-4324. The office also processes employment verification for home mortgage loans; responds to payroll-related congressional inquiries, Freedom of Information Act and Privacy Act requests; maintains the Client Interface Manual, T&A Pay Codes Manual, the Payroll Accounting Users Manual, the Payroll Users Manual, and the Payroll web site.

### **Review and Analysis Branch**

#### **Mail Code D-2610**

The Review and Analysis Branch (R&A) is responsible for payroll accounting, tax accounting, and cash accounting programs; salary replacement payments; waiver requests for payroll-related debts; payroll certification; and coordination with regulatory agencies for legal compliance. The Branch also serves as liaison for the Client Accounting Offices.

### **Payroll Systems Management Branch**

#### **Mail Code D-2620**

The Payroll Systems Management Branch is responsible for internal POD system applications, imaging and storage of documents, and operations and maintenance of the Alpha minicomputer where many internal POD applications reside.

### **Debt Management Branch**

#### **Mail Code D-2640**

The Debt Management Branch (DMB) issues bills, manages and collects payroll-related debts for active employees of the Department of the Interior and other client agencies upon request. The DMB provides debtor employees with appropriate due process and repayment options, and provides client agencies with reports regarding associated debt collection activities. The Branch accepts legal process, deducts from employee pay, and remits amounts pursuant to child support, alimony, commercial garnishments, federal debt offsets, tax levies, and bankruptcies to the appropriate entities.

**Payroll Operations Branch****Mail Code D-2660**

The Payroll Operations Branch is responsible for processing, editing, and correcting transactions involved in the accurate and timely payments to all client agencies; assistance and training to timekeepers and payroll liaisons; retroactive pay processing; back pay audits; leave audits and adjustments; and special pay situations. The Branch also maintains a Washington, D.C., liaison service office and a Payroll Liaison Office for the Department of Transportation in Atlanta, GA.

**Benefits Branch****Mail Code D-2670**

The Benefits Processing Group is responsible for maintenance and processing all retirement, military service deposits, and Thrift Savings Plan records; and health benefit enrollments and discrepancies with carriers. The Branch services government clients and employees transferred to non-federal positions, including Tribal Organizations under Public Law 93-638 and International Organizations.

**Systems Analysis and Client Support Branch****Mail Code D-2680**

The Systems Analysis and Client Support Branch is responsible for the development and maintenance of internal support systems, performing internal reviews, and as the Division liaison with auditors. The Systems Analysis and Training Group is responsible for system testing, user documentation, and internal and external training coordination.

**LIST OF CLIENT ORGANIZATIONS**

<u>Dept</u>	<u>Bur</u>	<u>Agency</u>
AN	00	African Development Foundation - ADF
AU	00	Federal Labor Relations Authority - FLRA
AW	00	Arctic Research Commission - ARC
BG	00	Pension Benefit Guaranty Corporation - PBGC
BK	00	James Madison Memorial Fellowship Foundation - JMF
CF	00	Commission of Fine Arts - CFA
CX	00	National Commission on Libraries and Information Science - NCLIS
ED		Department of Education - EDU
EE	00	Equal Employment Opportunity Commission - EEOC
EW	00	U.S. Trade and Development Agency - TDA
FJ	00	Chemical Safety and Hazard Investigations Board - CSB
FT	00	Federal Trade Commission - FTC
GB	00	Overseas Private Investment Corporation - OPIC
GJ	00	The Presidio Trust- PTR
GM	00	Valles Caldera Trust - VCT
HD	00	Holocaust Memorial Museum - HMM
HP	00	Advisory Council on Historic Preservation - HP
HT	00	The Harry S. Truman Scholarship Foundation - HSTS
IF	00	InterAmerican Foundation – IAF
IN	01	Department of the Interior, Office of the Secretary - OS
IN	01/14	Office of Aircraft Services – OAS
IN	01/70	Office of the Special Trustee for American Indians
IN	05	Bureau of Land Management – BLM
IN	06	Bureau of Indian Affairs - BIA
IN	07	Bureau of Reclamation – BOR
IN	08	U.S. Geological Survey - USGS
IN	10	National Park Service - NPS
IN	15	Fish and Wildlife Service – FWS

IN	21	Department of the Interior, Office of the Solicitor - SOL
IN	22	Office of Surface Mining - OSM
IN	23	Minerals Management Service - MMS
IN	24	Department of the Interior, Office of the Inspector General - OIG
MI	00	Millennium Challenge Corporation - MCC
NF	00	National Science Foundation – NSF
NL	00	National Labor Relations Board – NLRB
NN	XX	National Aeronautics and Space Administration - NASA
NU	00	Nuclear Regulatory Commission – NRC
PD	00	Public Defenders Service - PDS
RE	00	Office of Navajo Hopi Indian Relocation – ONHIR
RF	00	Thrift Investment Board - TIB
SE	00	Securities and Exchange Commission - SEC
SK	00	Consumer Product Safety Commission - CPSC
SS	00	Selective Service System – SSS
SZ	00	Social Security Administration - SSA
TB	00	National Transportation Safety Board - NTSB
TC	00	International Trade Commission – ITC
TD	01-19	Department of Transportation - DOT
UT	00	Utah Reclamation Mitigation and Conservation Commission - UT
YF/YN		Youth Conservation Corps - YCC

**PAYROLL INFORMATION LINE NUMBER**

Employees, Servicing Personnel Offices, Timekeepers, and Payroll Coordinators may telephone the following Information Line numbers to have payroll questions answered.

DEPARTMENT OF TRANSPORTATION		
ATLANTA PAYROLL LIAISON OFFICE	LOS ANGELES PAYROLL LIAISON OFFICE	OKLAHOMA PAYROLL LIAISON OFFICE
Refer to your Payroll Liaison Office contact listing.	Refer to your Payroll Liaison Office contact listing.	Refer to your Payroll Liaison Office contact listing.

**SOCIAL SECURITY  
ADMINISTRATION**

Telephone your designated  
Payroll Liaison Office

**ALL OTHER AGENCIES**

(303) 969-7732  
or  
1-800-662-4324

Refer to "Payroll Information Line" on page 115 for additional information.

## **PAYROLL OPERATIONS DIVISION MAILING INFORMATION** **AND FAX NUMBERS**

Please use the appropriate mail code when mailing correspondence and/or documents to the Payroll Operations Division:

D-2600 - Division Office, Fax Number (303) 969-5469

D-2605 - Customer Service Office, Fax Number (303) 969-5463

D-2610 - Review and Analysis Branch, Fax Number (303) 969-5462

D-2611 - Payroll Accounting Group, Fax Number (303) 969-5462

D-2613 - Taxes and Collections Group, Fax Number (303) 969-5694

D-2640 - Debt Management Branch, Fax Number (303) 969-5392

D-2660 - Payroll Operations Branch, Fax Number (303) 969-7186

D-2661 - Payroll Processing Group 1 for ADF, BIA, CFA, CPS, EDU, FLRA, FWS, HP, IAF, JMF, NCLIS, OST, SOL, SSS, TDA, TIB  
Fax Number (303) 969-7349

D-2662 - Payroll Processing Group 2 for ARC, CSB, HD, HST, MMS, NPS, NSF, OSM, PTR, SEC  
Fax Number (303) 969-7272

D-2663 - Payroll Processing Group 3 for BLM, BOR, EEOC, FTC, ITC, MCC, NASA, NRC, OAS, OIG, ONH, OPIC, OS, PBGC, USGS, UT, VCT, YCC  
Fax Number (303) 969-7411

D-2664 - Payroll Processing Group 4 for NLRB, NTSB, PDS, SLS, SSA, STB,  
Fax Number (303) 969-7429

Atlanta Satellite Office, Payroll Processing Group 5 for DOT, FAA, Fax Number (404) 305-7013

D-2665 - Payroll Processing for Casual Hires (Emergency Workers), Fax Number (303) 969-7186

D-2670 - Benefits Branch, Fax Number (303) 969-5182

D-2671 - Benefits Processing Section 1 for ADF, ARC, BIA, BLM, BOR, CFA, CPS, CSB, EDU, EEOC, FLRA, FTC, FWS, HD, HP, HST, IAF, ITC, JMF, MCC, MMS, NASA, NCLIS, NPS, NRC, NSF, OAS, OIG, ONH, OPIC, OSM, OST, PBCG, PDS, PTR, SEC, SOL, SSS, TDA, TIB, USGS, UT, VCT, Fax Number (303) 969-7734

D-2674 - Benefits Processing Section 2 for FAA, DOT, SSA, Fax Number (303) 969-5424

D-2680 - Systems Analysis & Client Support Branch, Fax Number (303) 969-7330

D-2681 - Systems Analysis & Training Group, Fax Number (303) 969-7330

**EMPLOYEE PAY/LEAVE QUESTIONS  
MATRIX OFFICE RESPONSIBILITIES FOR CLIENTS WITH PAYROLL  
COORDINATORS**

<b>Timekeeper, Supervisor, and/or Manager</b>	<b>PAYROLL COORDINATORS</b>		
	<b>Contact POD if question relates to:</b>	<b>Contact Personnel if question relates to:</b>	<b>Contact CAO if question relates to:</b>
Leave approval  Advanced leave approval  Overtime authorization  Overtime not paid  Discrepancies in current pay, leave report, or check	Discrepancies in current pay, leave report, or check  Allotments, addresses, EFT codes, W-4 information, bonds  Leave transfers  Military Service Credit Deposit current deductions  Retirement  Status of current health benefit plan with carrier  Deductions for Thrift Savings Plan/Loan Program  Bills for Collection (Payroll related)  Child support, student loans, tax levies, garnishments	Late pay adjustments from personnel actions  Late start of health benefit deductions  Errors in leave category, service computation date.  FEGLI Rate Change Date of Birth Initial entry  Errors on SF-50's (Name, Social Security Number, organization code, etc.)  Eligibility for environmental/hazard pay or premium class  Annuity amounts  Severance Pay  Eligibility for Military Service Credit Deposit or Spouse Equity Act	Travel Advances  Permanent change of station  Labor costs/pay costs
Otherwise contact Payroll Coordinator		Contact POD if necessary for assistance	Contact POD if necessary for assistance

**EMPLOYEE PAY/LEAVE QUESTIONS  
MATRIX OFFICE RESPONSIBILITIES FOR CLIENTS WITHOUT COORDINATORS**

<b>Timekeeper, Supervisor, and/or Manager</b>	<b>Contact POD if question relates to:</b>	<b>Contact Personnel if question relates to:</b>	<b>Contact CAO if question relates to:</b>
Leave approval  Advanced leave approval  Overtime authorization  Overtime not paid  Discrepancies in current pay, leave report, or check	Discrepancies in current pay, leave report, or check  Allotments, addresses, EFT codes, W-4 information, bonds  Leave transfers  Military Service Credit Deposit current deductions  Retirement  Status of current health benefit plan with carrier  Deductions for Thrift Savings Plan/Loan Program  Bills for Collection (Payroll related)  Child support, student loans, tax levies, garnishments	Late pay adjustments from personnel actions  Late health benefit deductions  Errors in leave category, service computation date.  FEGLI Rate Change Date of Birth Initial entry  Errors on SF-50's (Name, Social Security Number, organization code, etc.)  Eligibility for environmental/hazard pay or premium class  Annuity amounts  Severance Pay  Eligibility for Military Service Credit Deposit or Spouse Equity Act	Travel Advances  Permanent change of station       Labor costs/pay costs
Contact POD, Personnel, or CAO if necessary for assistance		Contact POD if necessary for assistance	Contact POD if necessary for assistance



<b>ALL PAYROLL OPERATIONS DIVISION MAIL CORRESPONDENCE SHOULD BE SENT TO:</b>
Department of the Interior National Business Center Payroll Operations Division PO Box 272030 Denver, CO 80227-9030

<b>OVERNIGHT DELIVERY SHOULD BE SENT TO:</b>
Department of the Interior National Business Center Payroll Operations Division 7301 W. Mansfield Avenue Denver, CO 80235-2230

<b>ALL DEPARTMENT OF TRANSPORTATION MAIL CORRESPONDENCE SHOULD BE SENT TO:</b>
Department of the Interior National Business Center Payroll Operations Division for DOT 1701 Columbia Avenue College Park, GA 30337-2747

For unresolved issues or questions of general nature originating within the office, contact the Payroll Information Line at (303) 969-7732. See page 115 for further instructions on this Information Line.

**NOTE:** When necessary, use a sealed envelope marked confidential to applicable mail code.

### **Client**

For clients with coordinators, refer to the Matrix on page xiii to direct employee questions regarding pay/leave to the appropriate support function.

For clients without coordinators, refer to the Matrix on page xiv to direct employee questions regarding pay/leave to the appropriate support function.

**ACRONYM LIST**

ABA	American Banking Association
ALC	Agency Location Code
CAO	Client Accounting Office (i.e. Finance Office)
CFR	Code of Federal Regulations
CSRS	Civil Service Retirement System
CY	Calendar Year
DD/EFT	Direct Deposit/Electronic Funds Transfer
DOT	Department of Transportation
EFB	Employee Fringe Benefits
EOD	Entered-on-Duty
ETW	Estimated Tax Withheld
FEGLI	Federal Employees Government Life Insurance
FERCCA	Federal Erroneous Retirement Coverage Corrections Act
FERS	Federal Employees Retirement System
FLSA	Fair Labor Standards Act
FLTCIP	Federal Long Term Care Insurance Program
FPPS	Federal Personnel/Payroll System
FSA	Flexible Spending Accounts
GAO	Government Accountability Office
HB	Health Benefits
HRO	Human Resources Office
ID	Identification
IPA	Intergovernmental Personnel Act
IPAC	Intra-Governmental Payments and Collection System
IRS	Internal Revenue Service
LES	Leave and Earning Statement
NASA	National Aeronautics Space Administration
NBC	National Business Center
NFC	National Finance Center
OASDI	Old-Age, Survivors, and Disability Insurance
OMB	Office of Management and Budget
OPF	Official Personnel Folder
OPM	Office of Personnel Management

POD	Payroll Operations Division
PPSD	Personnel Payroll System Division
RITA	Relocation Income Tax Allowance
RITS	Retirement and Insurance Transfer System
SCD	Service Computation Date
SPO	Servicing Personnel Office
SSA	Social Security Administration
SSN	Social Security Number
T&A	Time and Attendance Report
TCC	Thrift Catch-up Contributions
TSP	Thrift Savings Plan
USC	United States Code
USERRA	Uniformed Service Employment and Reemployment Rights Act of 1994

## **ACCOUNTING RESPONSIBILITIES**

### **General Information:**

The Payroll Operations Division (POD) uses the Federal Financial System (FFS) for payroll accounting, including the generation of the SF-224, Statement of Transactions, for monthly submission to the Department of the Treasury. The SF-224 reports the total payroll transactions for the entities served by the POD including the net charge to each Client Accounting Office (CAO) predominant appropriation.

See the Payroll Accounting Manual for detailed information regarding the Payroll Operations Division's accounting interfaces with the Client Accounting Offices. The Payroll Accounting Manual can be located on the NBC web site, details on page vi of this manual.

### **Client**

#### **Client Accounting Office:**

In Column 3 of the POD-generated SF-224, there is a charge to each predominant appropriation symbol. This charge is the net result of gross payroll charges, less employee payroll deductions returned to the agency. The CAO should reconcile this charge to the labor cost file.

Communicates fiscal or program year changes to predominant appropriation symbols to Review and Analysis Branch, D-2611, no later than 60 days prior to the end of fiscal or program year. Other changes to predominant appropriation symbols are sent in writing to the Review and Analysis Branch.

### **Payroll Operations Division**

#### **Review and Analysis Branch:**

Forwards copy of SF-224 and FFS Summary Detail from FPPS Calculation (POD 200) to the CAOs.

Reconciles the TFS Form 6652, Statement of Differences, and notifies CAO if there are any corrections that will affect the charges to the SF-224 predominant appropriation symbol.

**CLIENT ACCOUNTING OFFICE CONTACTS**  
**FOR OFFICIAL CORRESPONDENCE**

African Development Foundation  
Attention: Stephanie Wrightson  
1400 I Street, NW, Suite 1000  
Washington, DC 20005  
(202) 673-3916 ext. 129 FAX (202) 673-3810  
[swright@adf.gov](mailto:swright@adf.gov)

Arctic Research Commission  
Attention: Kay Brown  
4350 North Fairfax, Suite 630  
Arlington, VA 22203  
(703) 525-0111 FAX (703) 525-0114  
[Brown@arctic.gov](mailto:Brown@arctic.gov)

Bureau of Indian Affairs  
Attention: Grayford Payne  
2051 Mercator Drive  
Reston, VA 20191  
(703) 390-6558 FAX (703) 390-6570  
[Graylord\\_Payne@IOS.doi.gov](mailto:Graylord_Payne@IOS.doi.gov)

Bureau of Land Management  
Attention: Thomas Boyd  
P O Box 25047  
Denver, CO 80225-0047  
(303) 236-8857 FAX (303) 236-6450  
[Thomas\\_Boyd@blm.gov](mailto:Thomas_Boyd@blm.gov)

Bureau of Reclamation  
Finance and Accounting Services  
Attention: Efraim Escalante, D-7700  
P O Box 25508  
Denver, CO 80225  
(303) 445-3420 FAX (303) 445-6495  
[EESCALANTE@do.usbr.gov](mailto:EESCALANTE@do.usbr.gov)

Chemical Safety and Hazard Investigation Board  
Attention: John Lau  
2175 K Street, NW, Suite C100  
Washington, DC 20037  
(202) 261-7609 FAX (202) 974-7649  
[John.Lau@csb.gov](mailto:John.Lau@csb.gov)

Consumer Product Safety Commission  
Attention: Barbara Preston  
4330 East West Highway  
Bethesda, MD 20814-4408  
(301) 504-7198 FAX (301) 713-1535  
[Bpreston@cpsc.gov](mailto:Bpreston@cpsc.gov)

Department of Education  
Attention: Calik Jabarei  
Room 2E108  
400 Maryland Avenue, SW  
Washington, DC 20202-0002  
(202) 401-0534 FAX (202) 401-0520  
[Calik.Jabarei@ed.gov](mailto:Calik.Jabarei@ed.gov)

Department of Transportation  
Federal Railroad Administration  
Attention: Dale Holmes  
1120 Vermont Avenue, Stop-40  
Washington, DC 20590  
(202) 493-6141 FAX (202) 493-6172  
[dale.homes@fra.dot.gov](mailto:dale.homes@fra.dot.gov)

Department of Transportation  
FTA, Office of Accounting, TBP-50  
Attention: Sylvia Davis  
400 7<sup>th</sup> Street, SW, Room 9422  
Washington, DC 20590  
(202) 366-6105 FAX (202) 366-7163  
[Sylvia.Davis@fta.dot.gov](mailto:Sylvia.Davis@fta.dot.gov)

Department of Transportation  
RITA/Volpe Center  
Attention: Lurdes Rodrigues  
55 Broadway, DTS-823  
Cambridge, MA 02142  
(617) 494-2378 FAX (617) 494-3630  
[rodrigues@volpe.dot.gov](mailto:rodrigues@volpe.dot.gov)

Department of Transportation  
Maritime Administration  
Human Resources Office  
Attention: Michael Lester  
400 7<sup>th</sup> Street, SW, Room 2109  
Washington, DC 20590  
(202) 366-5108 FAX (202) 366-3791  
[SMichael.lester@marad.dot.gov](mailto:SMichael.lester@marad.dot.gov)

Equal Employment Opportunity Commission  
Attention: Jeffery Smith  
1801 L Street, NW  
Washington, DC 20257  
(202) 663-4201 FAX (202) 663-4451  
[Jeffery.smith@eeoc.gov](mailto:Jeffery.smith@eeoc.gov)

Federal Labor Relations Authority  
Attention: Joan Hicks  
607 14th Street, NW, Suite 430  
Washington, DC 20424  
(202) 218-7955 FAX (202) 482-6659  
[jhicks@flra.gov](mailto:jhicks@flra.gov)

Federal Trade Commission  
Attention: Diane Reinertson  
Room 780, MS-774  
600 Pennsylvania Avenue, NW  
Washington, DC 20580  
(202) 326-2051 FAX (202) 326-2329  
[dreinertson@ftc.gov](mailto:dreinertson@ftc.gov)

Fish and Wildlife Service  
Division of Finance, MS-380  
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(303) 984-6832 FAX (303) 969-5745  
[Michael.Hageman@fws.gov](mailto:Michael.Hageman@fws.gov)

Harry S. Truman Scholarship Foundation  
c/o General Services Administration  
Attention: Joe Banks  
Chief, Accounts Payable Section  
1500 E. Bannister Road  
Kansas City, MO 64131  
(816) 823-2702 FAX (816) 926-3642  
[JOE.BANKS@GSA.GOV](mailto:JOE.BANKS@GSA.GOV)

Holocaust Memorial Museum  
Attention: Linda Schryer  
100 Raoul Wallenburg Place, SW  
Washington, DC 20224  
(202) 314-0347 FAX (202) 488-6183  
[Lschryer@ushmm.org](mailto:Lschryer@ushmm.org)

Inter-American Foundation  
Attention: Robert Freeman  
901 North Stuart Street  
Arlington, VA 22203  
(703) 306-4324 FAX (703) 306-4371  
[Rfreeman@iaf.gov](mailto:Rfreeman@iaf.gov)

International Trade Commission  
Office of Finance & Budget, Room 316  
Attention: Patricia Katsouros  
500 E Street, SW  
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James Madison Memorial Fellowship Foundation  
Attention: Steve Weiss  
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Washington, DC 20006  
(202) 653-6109 FAX (202) 653-6045  
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Millennium Challenge Corporation  
Attention: Heidi Pratt, D-2773  
7401 W. Mansfield Avenue  
Denver, CO 80235  
(303) 969-7780 x2617 FAX (303) 969-7220  
[Heidi\\_R\\_Pratt@nbc.gov](mailto:Heidi_R_Pratt@nbc.gov)

Minerals Management Service  
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National Aeronautics and Space Administration  
NASA Shared Service Center  
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Stennis Space Center, MS 39529  
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National Business Center  
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National Labor Relations Board  
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1099 14<sup>th</sup> Street, NW  
Washington, DC 20570-0001  
(202) 273-4226 FAX (202) 273-2921  
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National Park Service  
Accounting Operations Division  
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National Science Foundation  
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National Transportation Safety Board  
Attention: David Burgman  
490 L'Enfant Plaza, SW  
Washington, DC 20594  
(202) 314-6242 FAX (202) 314-6261  
[burgmand@ntsb.gov](mailto:burgmand@ntsb.gov)

Nuclear Regulatory Commission  
Attention: Timothy Pulliam  
11545 Rockville Pike, T9E2  
Rockville, MD 20852  
(301) 415-7338 FAX (301) 415-5097  
[TIP.nrc.gov](http://TIP.nrc.gov)

Office of Aircraft Services  
Attention: Erin Horsburgh  
300 E. Mallard Drive, Suite 200  
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(208) 433-5033 FAX (208) 433-5043  
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Office of Navajo and Hopi Indian Relocation  
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Office of Special Trustee for American Indians  
Attention: Cindy Neely  
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Washington, DC 20240  
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Office of Surface Mining  
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Denver, CO 80225  
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Office of the Inspector General  
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Office of the Secretary/Office of the Solicitor  
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Overseas Private Investment Corporation  
Financial Management Statistical Review  
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Washington, DC 20527  
(202) 336-8739 FAX (202) 408-9862  
[sswis@opic.gov](mailto:sswis@opic.gov)

Pension Benefit Guaranty Corporation  
Financial Operations Department, Suite 6307  
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Presidio Trust  
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P O Box 29052  
San Francisco, CA 94129-0052  
(415) 561-2744 FAX (415) 561-5360  
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Public Defenders Service DC  
Attention: Terry Freeman  
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Washington, DC 20004  
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Securities and Exchange Commission  
Operations Center, Stop 0-3  
Attention: Darrell Dockery  
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Alexandria, VA 22312  
(202) 942-0349 FAX (703) 914-0172  
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Office of the Inspector General  
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Selective Service System  
Attention: Bill Reese, Room 416  
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Social Security Administration  
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Thrift Investment Board  
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U.S. Geological Survey  
National Center, MS-270  
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U.S. Trade and Development Agency  
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Utah Reclamation Mitigation and  
Conservation Commission  
c/o Bureau of Reclamation, D-7710  
Attention: Ed Abreo  
P O Box 25508  
Denver, CO 80225  
(303) 445-3423 FAX (303) 445-6495  
[EOBREO@do.usbr.gov](mailto:EOBREO@do.usbr.gov)

Valles Caldera Trust  
Attention: Dennis Hazlett  
2201 Trinity Drive, Suite C  
Los Alamos, NM 87544  
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[dhazlett@vallescaldera.gov](mailto:dhazlett@vallescaldera.gov)



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**FOR DAY-TO-DAY OPERATIONS**

African Development Foundation  
Attention: Martha Edmondson, CFO  
1401 I Street, NW, Suite 1000  
Washington, DC 20005  
(202) 673-3916 ext. 108  
FAX (202) 673-3810

Arctic Research Commission  
Attention: Kay Brown  
4350 North Fairfax, Suite 630  
Arlington, VA 22203  
(703) 525-0111  
FAX (703) 525-0114

Bureau of Indian Affairs  
Attention: Angela Vohwinkel  
2051 Mercator Drive  
Reston, VA 20191  
(703) 390-6533 Angela Vohwinkel  
(703) 390-6547 Kathryn Lohman  
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Bureau of Land Management  
Attention: Linda Lacen  
DFC, Building 50, BC-641  
P O Box 25047  
Denver, CO 80225  
(303) 236-6607  
FAX (303) 236-7124

Bureau of Reclamation  
Finance and Accounting Services  
Attention: Kelli Allcorn  
DFC, Building 67  
P O Box 25508  
Denver, CO 80225  
(303) 445-3486  
FAX (303) 445-6497

Chemical Safety and Hazard Investigation Board  
Financial Operations Staff, Suite C100  
Attention: John Lau  
2175 K Street, NW  
Washington, DC 20037  
(202) 261-7609  
FAX (202) 974-7649

Consumer Product Safety Commission  
Attention: Gene Barber  
4330 East-West Highway  
Bethesda, MD 20814-4408  
(301) 504-7203  
FAX (301) 713-1535

Department of Education  
Attention: Elliot Prissman  
Federal Building 6, Room #4E109  
400 Maryland Avenue, SW  
Washington, DC 20202-0002  
FAX (202) 401-3639

Department of Transportation  
Federal Railroad Administration  
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Washington, DC 20590  
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[dale.homes@fra.dot.gov](mailto:dale.homes@fra.dot.gov)

Department of Transportation  
FTA, Office of Accounting, TBP-50  
Attention: Sylvia Davis  
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RITA/Volpe Center  
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Department of Transportation  
Maritime Administration  
Human Resources Office  
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Equal Employment Opportunity Commission  
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Federal Labor Relations Authority  
Budget and Finance, 4th Floor, Suite 430  
Attention: Joan Hicks  
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Federal Trade Commission  
Finance Branch, Room 780, MS-774  
Attention: Melinda Bear  
Room 780, MS 774  
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FAX (202) 326-2329

Fish and Wildlife Service/YCC  
Attention: Heidi Fohs  
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Denver, CO 80227  
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FAX (303) 969-5745

Harry S. Truman Scholarship Foundation  
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FAX (703) 787-1127

Inter-American Foundation  
Budget Office, 10<sup>th</sup> Floor  
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International Trade Commission  
Office of Finance and Budget  
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James Madison Memorial Fellowship Foundation  
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Washington, DC 20006  
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FAX (202) 653-6045

Millennium Challenge Corporation  
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FAX (303) 969-7220

Minerals Management Service  
Attention: Brenda Owens  
381 Elden Street  
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National Aeronautic and Space Administration  
Attention: Shashi Varshney  
Building 4200, Room 611  
MSFC – RS 10  
Marshall Space Flight Center, AL 35812  
(256) 544-1542  
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National Labor Relations Board  
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1099 14<sup>th</sup> Street, NW  
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(202) 273-4226  
FAX (202) 273-2921

National Park Service/YCC  
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FAX (703) 487-9196

National Science Foundation  
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National Transportation Safety Board  
Office of Financial Management  
Attention: William Mills (CFO-20)  
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Washington, DC 20594  
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Nuclear Regulatory Commission  
Attention: Teresa Pourchot, MS T9E2  
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Office of Aircraft Services  
Attention: Erin Horsburgh  
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Office of Navajo and Hopi Indian Relocation  
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Office of Special Trustee for American Indians  
Cindy Osif (PCS's) 303-969-7426  
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Office of the Secretary/Office of the Solicitor  
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Pension Benefit Guaranty Corporation  
Financial Operations Department  
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Presidio Trust  
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Public Defenders Service DC  
Attention: Terry Freeman  
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Securities and Exchange Commission  
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Selective Service Systems  
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Social Security Administration  
Finance and Accounting  
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Thrift Investment Board  
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U. S. Geological Survey  
Reston, VA 22092  
Accounting, MS-270  
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FAX (703) 648-4112

U.S. Trade and Development Agency  
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FAX (703) 875-4099

Utah Reclamation Mitigation and  
Conservation Commission  
c/o Bureau of Reclamation  
Attention: Sally Cresci, D-7700  
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Valles Caldera Trust  
Attention: Richard Engstrom  
2201 Trinity Drive, Suite C  
Los Alamos, NM 87544  
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FAX (505) 661-0400

## **ADDRESSES**

(For net pay destination, Savings Bonds, Leave and Earnings Statements, TSP Participant Statements, W-2s, and other official correspondence).

### **General Information:**

An official mailing address and net pay destination (address or Electronic Funds Transfer) is required for ALL employees.

### **Client**

### **Employee:**

Completes the "Request for Official Mailing Address" (see Appendix, page A-23) and submits it to the timekeeper, Payroll Coordinator, or Personnel Office for processing.

The purpose of this form is to establish/change:

1. Official mailing address.
2. Bond mailing address.
3. Net pay destination.

**NOTE:** Once an employee's record is established in the FPPS system, they will receive an EMPLOYEE EXPRESS (EE) PIN number from OPM, if their agency participates in the EE program. The Office of Personnel Management in Macon, Georgia (OPM-Macon), mails PINS to the employee about two weeks after the employee enters on duty. Once the employee receives his/her PIN, they are allowed to make the above changes by accessing the EE system. If an employee loses or forgets their PIN, a replacement can be obtained by calling the OPM-Macon Help Desk at (478) 757-3030 and choosing the PIN option or by using Employee Express on the web site and making a PIN request on-line. For security reasons, the Help Desk will not issue and mail a new PIN to any address other than the official one on file. It is the employee's responsibility to ensure that their Servicing Personnel/Payroll Office has their current mailing address on file.

Once the PIN is received, it can be changed by choosing the PIN option on the EE menu. It is recommended that all employees change their PIN to something easy to remember and safeguard it against unauthorized access and use.

### **Servicing Personnel Office/Payroll Liaison:**

Verifies addresses using the United States Postal Service web site at <http://www.usps.com>.

When updating an address in FPPS, **do not** use punctuation marks.

Enters address information into the computer system through the ADIN/ADCG command.

Addresses can be changed on separated employees.

**NOTE:** The mailing address of employees residing in a U.S. possession, e.g., Puerto Rico, Virgin Islands, Guam, etc., must be entered in the ADIN/ADCG command. Do **NOT** enter an “X” on the line that says, “If address is in a Foreign Country, Type “X” here. U.S. possessions are not considered foreign addresses.

**NOTE:** Net pay destination includes both EFT and hard copy checks.

## **ADDRESS LABEL FILE UPDATES**

### **General Information:**

The Address Label File Update form is used to request changes, additions, and deletions to the address label file. A copy of this form is shown in the Appendix, page A-1. Client offices can copy as needed.

The address labels are used to mail written correspondence and documentation to Servicing Personnel Offices, Payroll Coordinators, Accounting Office contacts, and User Group Team members.

### **Client**

#### **Client Office:**

Prepares the Address Label File Update form (see Appendix, page A-1) and forwards it to the Payroll Operations Division, D-2605.

### **Payroll Operations Division**

#### **Customer Service Office:**

Processes requests for changes, additions, and deletions for the Servicing Personnel Office, Payroll Coordinators, Client Accounting Office contacts, and User Group Team members on the address label file.

## **ADVANCE ANNUAL OR SICK LEAVE**

### **General Information:**

Follow your agency policy when advancing leave. No documentation for advanced annual or sick leave is required by Payroll Operations Division. All authorizations should be retained in the field office for 3 years or until a General Accountability Office audit, whichever occurs first.

***Annual Leave:*** The amount of annual leave that may be advanced is limited to the amount of annual leave an employee would accrue in the remainder of the leave year; or in the remainder of their appointment, if their not-to-exceed date is prior to the end of the leave year.

***NASA:*** Annual leave is credited at the beginning of the leave year in the amount the employee will accrue in current year.

***Sick Leave:*** At the discretion of the agency, a maximum of 30 days of sick leave may be advanced to an employee with a medical emergency or for purposes related to the adoption of a child. At the discretion of the agency, a maximum of 13 days of sick leave may be advanced for family care or bereavement purposes. **References: 5 CFR 630.401 and 630.1202**

***NASA:*** Sick leave advances have an expiration date determined by the Agency.

### **Client**

#### **Timekeeper:**

Enters the number of hours and type of leave advanced through the T&A Entry/Change Screen. Types **Y** on the Advance Leave Command line.

Types the number of hours advanced and type of leave on the pop-up window.

**NASA:** Enters type of leave and hours in the message area on the T&A system (WEBTABS).

**SSA:** Automatically advances leave through FPPS.

#### **Supervisor:**

Certifies the Time and Attendance record which contains the advanced leave requested.

### **Payroll Operations Division**

#### **Payroll Processing Group:**

Enters a one-time adjustment (OTA) for advance leave into the FPPS system.

**NASA:** Queries FPPS for advanced leave requests in the message area of T&A reports.

**SSA:** Receives Family Friendly advanced sick leave requests via fax to input with one-time adjustment (OTA).



## **ADVANCE OF SALARY**

### **(NEW EMPLOYEES)**

#### **General Information:**

Advance of salary to newly appointed employees is authorized under certain conditions. Refer to page 16 for advance of salary to employees embarking upon an overseas assignment. Refer to page 65 for advance pay regarding evacuation pay. POD will not be able to pay the advance salary payment until the employee's appointment action has been completed in FPPS.

Agencies may make advance payments of basic pay, covering not more than two pay periods, to individuals who are newly appointed to a position in the agency including student employees or a new appointment following a break in service of at least 90 days. **Reference: 5 CFR, Subpart B**

Employees who receive an advance in pay will repay the advance within 14 pay periods from the date the advance is paid. Repayment will be by installment deductions from salary via payroll deductions. The repayments will begin the pay period that was stated on the Loan Repayment Agreement form (see Appendix, page A-14). Employees may repay the advance salary in full at any time before the deductions begin by sending payments to the payroll provider at the following address: Department of the Interior, National Business Center, Payroll Operations Division, D-2613, P.O. Box 272030, Denver, CO 80227. Checks should be made payable to Department of the Interior - NBC.

**NOTE:** Because of tax liability complications, it is strongly advised that the advance be repaid in the same tax year as it is given. If part or the total advance remains unpaid at the end of the tax year, the unpaid amount will be adjusted to allow for inclusion of federal, state, and local taxes. This adjusted amount will increase the employee's taxable earning for the current year. The total amount owed will also increase in the subsequent year to repay the federal and state taxes withheld from the adjusted amount, meaning the amount to be repaid will be more than what was actually received. Repayments that occur in the second year may be deductible as miscellaneous deductions on the employee's tax return, if he/she itemizes and exceeds the 2% allowable amount for miscellaneous deductions.

#### **Client**

#### **Employee:**

Makes a written request to the Servicing Personnel Office for an advance of salary and signs a Loan Repayment Agreement (see Appendix, page A-14).

**Servicing Personnel Office:**

Provides information/advice on advances of pay to management and employee.

Authorizes advance pay and requests payroll to issue a supplemental check for the advance of pay.

Establishes the loan repayment schedule via payroll deductions, with the employee's concurrence.

Secures employee's signature on repayment agreement. (Appendix, page A-14).

Forwards copy of Loan Repayment Agreement to the Debt Management Branch, D-2640.

**Client Accounting Office:**

Makes payments directly to employees for all advances in pay.

Establishes a receivable once the advance is made.

Liquidates receivable as collections via payroll deductions as reflected on the biweekly accounting feeder file.

**Payroll Operations Division****Payroll Operations Branch:**

Processes request for miscellaneous schedule check to be issued to employee.

**Debt Management Branch:**

Makes payroll deductions as authorized by the loan repayment schedule.

Adjusts employee's gross income and tax records in the event a loan amount is not liquidated, waived, or written off by the Client Accounting Office.

**Review and Analysis Branch:**

IPAC's the charge to the Agency.

## **ADVANCE OF SALARY** **(OVERSEAS ASSIGNMENT)**

### **General Information:**

An employee embarking upon an overseas assignment is entitled to an advance of salary. Refer to page 14 for advance of salary to new employees. Refer to page 65 for advance pay regarding evacuation pay.

Upon receipt of employee's written request from the bureau/agency, the Payroll Operations Division generates an advance payment. Payroll's Suspense Account, 14X6276.01, is temporarily charged for these funds until they are recovered from the employee's agency. The Review and Analysis Branch recovers the advance salary charges by billing the Client Accounting Office through Intra-Government payment and Collection (IPAC).

Repayment of the salary advance is accomplished by payroll deductions. The bureau/agency receives credit for the repayment via the labor cost file.

### **Client**

### **Employee:**

Submits written request to the agency for an advance of salary prior to embarking upon an overseas assignment, specifying the number of payroll deductions to be made to collect this advance and the pay period such deductions are to begin.

### **Servicing Personnel Office or Client Accounting Office:**

Forwards authorization for issuance of advance salary check, including employee's written request, to the appropriate Payroll Processing Group.

Designates number of payroll deductions to be made to collect this advance and the pay period such deductions are to begin.

### **Payroll Operations Division**

### **Payroll Processing Group:**

Processes miscellaneous schedule salary check upon receipt of the request from the Servicing Personnel Office.

**Debt Management Branch:**

Receives request from the Payroll Operations Branch to make collections for advance pay.

Encodes payroll deduction to collect this advance.

Adjusts employee wages to reflect the unpaid portion if the collection is not completed within the pay year that the advance was made.

**Review and Analysis Branch:**

IPAC's charge to the Agency.

## **AGENCY REPORTING REQUIREMENTS**

### **General Information:**

Responsibility for agency reporting from payroll data for the following reports will be as indicated:

Report 1 - Work Years and Personnel Cost Report (OMB Circular A93)

Report A - Basic and Premium Work Years and Pay

Report B - Leave Earned and Used

Report 2 - Office of Workers' Compensation Program Report (COP Report)

Report 3 - Semiannual Headcount Report (OPM Form 1523)

Report 4 - Quarterly Benefit Remittance Report

### **Client**

### **Client Accounting Office:**

Report 1A - After receiving the report from the Review and Analysis Branch, adds to the report items that were not paid through the payroll system (e.g., unemployment compensation).

### **Payroll Operations Division**

### **Review and Analysis Branch:**

Report 1 - Receives A93 (Annual) report directly from FPPS for review. All non-DOI agencies will receive three A93 Work Year and Personnel Cost Reports (1351-A, 1351-B, and 1351-C) and are responsible for submitting their reports to OPM. All reports will be sent to the clients after pay period 02 and are usually due to OPM by March 15 or the date in OPM's instructions.

Report 2 - Forwards quarterly one copy of the report with summary to the Department of Labor.

Report 3 - Reconciles Semiannual Headcount Report with SF-2812/SF-2812A, certifies correctness of report, and submits report to OPM.

Report 4 - The Quarter Benefit Remittance Report provides total bureau or agency contributions (government additives) submitted to OPM during the fiscal year (FY) for retirement, health benefits, and life insurance.

## **ALTERNATIVE WORK SCHEDULE** (T&A Message Code "AW")

### **General Information:**

Changes to the Fair Labor Standards Act (FLSA) were prescribed in the Federal Employees Pay and Comparability Act (FEPCA) of 1990.

A Time and Attendance (T&A) message code "AW" has been established for the full-time employee working an occasional Alternative Work Schedule.

Message code "AW" must be recorded on a Time & Attendance report when a full-time employee's official work schedule of record (established by the personnel office and recorded in the employee's master file in the FPPS system) is a straight eight hours per day, forty hours per week, but the employee is temporarily authorized to work an Alternative Work Schedule. Examples of the AWS schedule could be four 10-hour days; a 5-4/9 schedule of eight 9-hour days, one 8-hour day, and one day off in a biweekly pay period; a tour that varies day-by-day which may or may not equal forty hours per week, etc. In these instances, the employee's time is recorded on their Time & Attendance report as worked, often exceeding eight hours of regular work in any given day or exceeding forty hours in a given week.

The AW message should also be recorded on the T&A when an employee assigned to an Alternative Work Schedule is temporarily changed to a basic 8-hour day/40 hour workweek (e.g., employee attends a training session).

When the message code "AW" is used on the T&A report, the system will **override** the established tour of duty in the employee's official personnel record in FPPS. The override will directly affect the FLSA calculation of pay for the nonexempt employee and Title 5 calculation of pay for the exempt employee by removing them from the calculation method applied to a straight 40/40 work schedule.

If the tour of duty changes for three or more consecutive pay periods, consult your Servicing Personnel Office since a personnel action will be required to change the employee's tour of duty to a Alternate Work Schedule status.

### **Client**

#### **Timekeeper/Payroll Liaison:**

Records "AW" in the message code area on each applicable Time & Attendance report through the FPPS command TALE and then runs the relational edits by using the F9 Key.

## **AUTHORIZATIONS**

### **General Information:**

The General Accountability Office regulations stipulate that supporting authorization/documentation for pay allowances and leave will be retained for 3 years or until an audit has been completed, whichever occurs first. Such authorizations/documentation are retained at the field office, e.g., overtime authorizations, hazard and environmental authorizations, military orders, jury duty certifications, and SF-71's (Application for Leave).

### **Client**

### **Timekeeper:**

Records daily hours on the Time and Attendance Report with the appropriate pay codes. Information regarding the supporting authorization/document is not keyed in the message area on the Time and Attendance Report.

Retains supporting document as directed by the supervisor.

### **Supervisor:**

Certifies that the Time and Attendance Report is correct and the hours reported are authorized in accordance with applicable statutes and regulations.

## **BACK PAY, EEO SETTLEMENTS, MSPB SETTLEMENT AND NEGOTIATED SETTLEMENT PAYMENTS**

### **General Information:**

Back pay, EEO Settlements, MSPB Settlements, and Negotiated Settlement Payments may include several components, including back pay, back leave, compensable damages, and other damages. The nature of the payment determines whether it must be reported to the Internal Revenue Service, and whether it is subject to tax withholding. The Payroll Operations Division is responsible for making all payments that must be reported on the employee's Wage and Tax Statement, Form W-2, and for computing, paying, and reporting interest when related to wages. The Client Accounting Office is responsible for making all other payments and for preparing Form 1099-MISC, if required. It is the responsibility of the submitting office, in consultation with the Office of the Solicitor or Office of General Counsel, to determine if the payment is reportable on the Form W-2, Form 1099-MISC, or neither.

### **Client**

### **Servicing Personnel Office/EEO Office:**

Creates an employee master record when necessary to accomplish settlement payments.

If reportable on the Form W-2, forwards the following documentation, if applicable, with a Transmittal Sheet form (see Appendix, page A-26) in a sealed envelope marked confidential to the Payroll Operations Division, Attention: Payroll Operations Specialist, and appropriate mail code, to initiate settlement procedures:

- Copy of signed settlement, agreement, or resolution.
- DD/EFT information for deposit of funds or mailing address for check.
- Statement indicating what portion of the settlement is to be reported on the Form W-2.
- Statement of whether interest is to be paid, and to what date, if not payment date.  
Note: If interest is payable on a lump sum settlement amount, direction must be provided concerning the allocation of the lump sum amount to specific pay periods. This is required since the OPM-provided interest calculation program computes interest on a pay period basis.
- Cost structure for payment.
- Statement of any interim earnings, including unemployment compensation indicating gross amount for each year of the back pay period.
- All SF-50's, Notification of Personnel Action, applicable to the settlement and corrected SF-50's for existing subsequent actions.
- Statement from employee regarding Health Benefits and Thrift Savings deductions.
- Information on any withdrawal of retirement funds or receipt of retirement annuity.
- Statement explaining the type of hours to be paid, if premium hours are included show exact days, hours, and type



**NOTE:** Transmittal of these documents to the regular servicing Payroll Group will delay payments. Forward documents to the Payroll Operations Specialist at the mailing address and mail code indicated for your agency, see page xii of this manual.

If some, or all, of the payable amount is not reportable on the Form W-2,  
forwards the following documentation to the Client Accounting Office:

- Copy of signed settlement, agreement, or resolution.
- DD/EFT information or mailing address for check.
- Statement indicating what portion of the settlement is to be paid by the Client Accounting Office, and what portion is reportable on the Form 1099-MISC.
- Statement of whether interest is to be paid.
- Cost structure for payment.

**Client Accounting Office:**

Issues a miscellaneous payment for the amount designated in the settlement.

Issues Form 1099-MISC for the portion of the settlement that is taxable income, but not wage related. Issues Form 1099-INT for any interest paid on that amount.

Issues a miscellaneous payment for legal fees, if specified in the settlement.

**Employee:**

Files tax return including amounts reported on Form W-2, Form 1099-MISC, and Form 1099-INT in accordance with Internal Revenue Service publications.

Settles any legal fees that he/she incurred during the settlement proceedings if the Client Agency has not agreed to pay them.

Provides written state of the amount and tax year of any replacement earnings received during the back pay period.

**Payroll Operations Division**

**Payroll Operations Specialist:**

Researches back pay and EEO settlement matters and prepares formal communications.

Compiles the salary and benefit data, including applicable interest, to process the back pay.

Maintains follow-up with the field office for retroactive Time and Attendance Reports, if applicable.

Enters the necessary corrective data into the computer system and interest payment, if applicable.

Provides Benefit Processing Group with copy of retirement. Also provides itemized TSP calculations, if not itemized by FPPS.

Verifies payment of the back pay award wages and adjustment of leave accounts through the computer system. These wages and hours will be reflected on the leave and earnings statement and Wage and Tax Statement, Form W-2.

Allocates Social Security Wages to applicable year(s) if payment qualifies as "Back Pay Under a Statute".

Compiles non-taxable salary on cases filed under IRS ruling 26 U.S.C. 104(a)(2). Calculates retirement, life insurance, and other applicable benefit deductions on these cases.

**Review and Analysis Branch:**

Receives and re-deposits the remittance of retirement credits, if any. Prepares, assembles, and submits documentation to OPM. Notifies the Payroll Operations Specialist of the completed action.

Issues Form 1099-INT for the interest portion of the back pay award, if applicable.

Prepares Allocation of Wages Report to the Client for those payments qualifying as "Back Pay Under a Statute" on Form W-2C.

**Benefit Processing Group:**

For active employees, makes necessary corrections to retirement record to make employee whole and accurately reflects conditions of settlement/back pay. For separated employees, submits corrected SF-2806/SF-3100 that reflects conditions of settlement/back pay to OPM.

Assures that all TSP payments are correctly deposited in the employee's TSP account.

Assures that Health Benefit Enrollment is properly recorded with provider.

Charges the Client Accounting Office for the breakage via IPAC.

## **BILLS FOR COLLECTION AND GOVERNMENT INDEBTEDNESS**

### **I. SYSTEM GENERATED DEBTS**

#### **General Information:**

Bills for Collection for payroll and payroll-related debt of active client employees, management of such debt, and subsequent collections are functions of the Payroll Operations Division (POD).

Account receivables for these debts are a function of the Client Accounting Offices (CAO), with information provided by the POD.

Debts that occurred within the last 26 recompable pay periods are systematically identified. A properly costed receivable is processed using a system-created debt identification (ID) number to the CAO via the labor cost interface.

Debts that occurred prior to the 26 recompable pay period are manually calculated and processed. Since these debts are not systematically generated, there is no labor cost interface when manual debts are created.

Debts are set to begin collection 30 days from the date of the bill at 15% of disposable income, if the employee has not contacted the POD to make alternative payment arrangements, with the following exceptions.

#### **A. Debts that fall under the Debt Collection Improvement Act (DCIA)**

Debts caused by administrative errors that are \$50 or less are collected in the pay period that they are identified. The employee receives written notification of the collection, which includes contact information.

Debts that occurred within the previous four pay periods, which are more than \$50, are set for collection the following pay period after debt identification. The collection will be set at 15% of the employee's disposable pay. The employee receives written notification, which includes the total amount owed and contact information.

**SSA:** Debts that are \$30 or less will be written-off. Written-of debts are identified on the monthly "Written-Off" Report. All other debts are set for collection 30 days after the date of written notification.

**NASA:** Debts that are the result of time sheet correction are collected in full the pay period that the debt is identified, regardless of the amount and the pay period of the overpayment.

#### **B. Salary Advances**

Collections are set in accordance with the terms established on the Loan Repayment Agreement (page 14, 15, 16, 17).

### **C. Health Benefit Debts due to Non-pay or Insufficient Pay Status**

Debts for health benefits are forced by the payroll system for the current pay when an employee, who has health benefit coverage, is in a non-pay status for the pay period or has insufficient pay to make the current pay period deduction. The agency pays both the employer and employee share. A debt is generated for the employee portion. There is a separate Debt ID for each pay period of non-pay or insufficient pay.

A collection of one health benefit debt and the regular health premium is collected the pay period that the employee returns to duty if the employee has not sent in payments during the period of non-pay. The employee receives written notification of the outstanding health benefit debts after collection of the first premium.

**SSA:** The employee receives written notification before deductions begin. The deductions will begin at the rate of an additional premium per pay period 30 days after the date of written notification.

### **D. Quarters Debts**

Debts for quarters, mobile homes, etc., are generated when an employee has no pay or insufficient pay to make the quarters deduction for the pay period. The debt is set for immediate collection at 15% of disposable income.

## **Payroll Operations Division**

### **Debt Management Branch:**

Produces and mails bills to employee's official mailing address contained in the employee record, offering all appropriate due process rights. Assigns debt ID's to debts and processes receivable transactions to CAO's via the labor cost interface.

Negotiates repayment schedules with debtors following the guidelines under the Federal Claims Collections Standards, the Debt Collection Act, and the Debt Collection Improvement Act and regulatory guidelines.

Absent payment in full or a repayment agreement, promptly initiates salary offset at the maximum allowed by law or by union agreement, whichever is less.

Processes payroll deductions and accepts checks and money orders for debt repayment. Processes collection transactions identified by debt ID and separately identified to principal, interest, and penalty as appropriate to CAO's via the labor cost interface. Updates employee records to reflect repayment of a salary debt.

**SSA:** Processes payroll deductions and accepts checks and money orders for debt repayment. Processes collection transactions identified by debt ID. Principal, interest, and penalty will not be accrued separately, but posted as a single accrual/collection. Updates employee records to reflect repayment of a salary debt.

Forwards requests for waivers received from debtors to the Review and Analysis Branch or to the Agency's designated waiver official. Upon receipt of timely petition, refrains from initiating collection proceedings until the waiver decision is received.

**SSA:** Notifies the POD of waiver decisions. If collections have been made, the funds are refunded to the employee since collections are not suspended during the period of waiver consideration.

Forwards requests for hearings from the debtors to the Agency's designated hearing official. Upon receipt of timely petition, refrains from initiating collection proceedings until a hearing decision is received.

Forwards all requests for compromise to the appropriate CAO for a decision.

Accrues interest and penalty charges as appropriate. Suspends accruals during the period of consideration for hearings and waivers.

**SSA:** Accrues interest and penalty charges as appropriate. Suspends accruals during the period of consideration for hearings.

Modifies bill amounts for errors and for write-offs.

Cancels bills that are erroneous or not legally sustainable upon notification and/or documentation.

Terminates collection action (write-off) on debt balances that are not cost effective to pursue.

Transmits to CAO's all bill and collection records for employees who separate from the agency. Notifies CAO of collections and payments that are processed after the debt has been transferred.

Transmits reports to CAO outlining debt activity on a monthly basis.

### **Review and Analysis Branch:**

Receives negotiation evidence from Treasury

Approves or disapproves all erroneous payment of pay waiver requests or if appropriate forwards them to the agency's Office of Hearings and Appeals for a decision. In this capacity, follows the rules in 4 CFR, Parts 91 and 92 for making waiver decisions and for advising debtors whose requests are disapproved or their appeal rights. Maintains reports of the agency. Maintains Register of Waivers information.

*Client***Client Accounting Office:**

Receives labor cost interface of debt initiations. Maintains account receivable records.

Receives billing and collection reports. Updates receivables for modifications, IPA accruals, and write-offs.

Receives labor cost interface deduction transactions. Updates receivables for collections of principal, interest, and penalty.

Makes decisions on compromises requests. Forwards decision to POD.

Makes decisions on waivers and hearings, if no delegation authority has been granted to POD. Forwards decision to POD.

Notifies POD when a separated employee repays a salary debt that was outstanding at the time of separation.

**E. Double Negotiated Checks***Payroll Operations Division***Debt Management Branch:**

Charges CAO, identified by bill ID and with costing information.

Produces bills to employees, offering all appropriate due process rights. Mails bills to the official mailing address contained in the employee record. Assigns debt ID's to debts and processes receivable transactions to CAO's via the labor cost interface.

Modifies bill amounts for errors, year-end tax increases to debtor liability, and write offs, described above.

Cancels bills that are erroneous or not legally sustainable upon notification and/or documentation.

Notifies debtors of the intent to effect salary offset if a satisfactory repayment agreement is not reached within 30 days. Absent payment in full or a repayment agreement within 30 days, promptly initiates salary offset in the maximum amount allowed by law or by union agreement, whichever is less.

Accrues interest and penalty charges as appropriate. Suspends accruals during the period of consideration for hearings and waivers.

Forwards requests for waivers (if less than \$30) received from debtors to the Review and Analysis Branch when applicable. Upon receipt of a timely petition, refrains from initiating collection proceedings until after the waiver decision is received.

Negotiates repayment schedules with debtors following the guidelines under Federal Claims Collection Standards, the Debt Collection Act, and the Debt Collection Improvement Act.

Forwards all requests for compromise to the applicable CAO's for decision. Adjusts billing records when notified by the CAO of an approved compromise.

Terminates collection action (write-off) on debt balances that are not cost effective to pursue.

Processes payroll deductions and accepts checks for debt repayment. Processes collection transactions identified by debt ID and separately identified to principal, interest, and penalty as appropriate to CAO's via the labor cost interface. Updates employee records for taxes.

Transmits to CAO's all bill and collection records for employees who separate or retire.

**Review and Analysis Branch:**

Receives negotiation evidence from Treasury.

Approves or disapproves all erroneous payment of pay waiver requests or if appropriate forwards them to the agency's Office of Hearings and Appeals for a decision. In this capacity, follows the rules in 4 CFR, Parts 91 and 92, for making waiver decisions and for advising debtors whose requests are disapproved of their appeal rights. Maintains reports of the agency. Maintains Register of Waivers information.

**Client****Client Accounting Office:**

Receives labor cost interface of debt initiations. Maintains account receivable records.

Receives billing and collection reports. Updates receivables for modifications, IPA, accruals, and write-offs.

Receives labor cost interface deduction transactions. Updates receivables for collections of principal, interest, and penalty.

Makes decisions on compromise requests. Forwards decision to POD.

Makes decisions on waivers and hearings if no delegation authority has been granted to POD. Forwards decision to POD.

Notifies POD when a separated employee repays a salary debt that was outstanding at the time of separation.

## **II. FEDERAL SALARY OFFSET PROGRAM**

### **General Information:**

The Payroll Operations Division is a participant of the Federal Salary Offset Program whereby debts owed other federal agencies are collected on their behalf through the use of payroll deductions.

The agency requesting the payroll deduction is responsible for ensuring the validity of the claim and for ensuring proper debt collection procedures have been followed prior to requesting the POD to make collections through payroll deductions.

### **Participating Agencies**

Sends a request for payroll deductions that includes the name of the creditor agency along with the name and social security number of the employee to the Debt Management Branch. The request certifies that the employee owes the debt, the amount and basis of the debt, the date on which payment(s) is due, the date the government's right to collect the debt first accrued, and a statement that the creditor agency's regulations implementing 5 U.S.C. 5514 have been approved by OPM. If the collection is to be made in installments, the creditor agency must also advise POD of the amount or percentage of disposable pay to be collected in each installment.

### **Payroll Operations Division**

### **Debt Management Branch:**

Receives requests for salary offsets from participating agencies.

Maintains file of all salary offset requests.

Coordinates collection activities with requesting agency.

Notifies employee of offset receipt and impending deduction(s).

Initiates payroll deduction.

Directs the payment to be paid directly by Treasury to the payee identified in the request.

Notifies the creditor agency when indebtedness cannot be collected through payroll deduction.



### **III. PAYROLL DEDUCTION FOR OTHER DEBT**

#### **General Information:**

Client Accounting Offices may request payroll deduction(s) as a collection method for employee debt owed to the client, such as report of survey debt, delinquent travel advance, or moving allowance. Client offices must have offered the employee applicable due process prior to requesting involuntary deduction.

**NOTE:** No bill or collection data for these debt deductions will be maintained within the Debt Management system nor will any transactions be included in debt reports.

#### **Client**

##### **Client Accounting Office:**

Prepares and transmits "Collection (by Payroll Deduction) of Government Indebtedness" form (see the Appendix, page A-4) to the Debt Management Branch, D-2640.

Maintains receivable records.

Receives labor cost interface deduction transactions.

#### **Payroll Operations Division**

##### **Debt Management Branch:**

Receives "Collection (by Payroll Deduction) of Government Indebtedness" memo.

Initiates payroll deductions properly identified by Bill for Collection number and/or cost structure, if appropriate.

**NOTE:** No bill or collection data for these deductions will be maintained within the debt management system nor will any transactions be included in debt reports.

### **IV. TREASURY OFFSET PROGRAM (TOP)**

#### **General Information:**

Under the Debt Collection Improvement Act of 1996 agencies are required to turn over non-tax debts that are more than 180 days delinquent to the Secretary of Treasury for appropriate action.

The agency must ensure that appropriate due process rights have been given prior to transfer of the debt to the Department of Treasury.

**Payroll Operations Division**

Provides Department of Treasury with a file of active employees. They perform a match to their debt data base and return a file to POD which identifies any matches along with information about the debt amount, the creditor agency and a telephone number for questions.

**Debt Management Branch:**

Reviews the file to ensure that debts are not currently being collected through other programs.

Notifies employees of the pending collection.

## **CHILD CARE SUBSIDIES**

### **General Information:**

Public Law 107-67 was enacted to help make child care more affordable for lower income Federal employees. The law permits agencies in the executive branches of government to assist lower income employees with their child care costs. Federal personnel policies include leave policies and flexible work schedules to help employees with their child care responsibilities. Employees might choose one option at one point in their career and another option at a different point. The policies are designed to give Federal employees the flexibilities they need to manage personal and professional responsibilities.

To be eligible for a child care subsidy, an employee must meet the following criteria, as outlined in more detail in the Plan:

1. Be a permanent employee
2. Have a least one child who is:
  - Age six or younger, or under age 18 and physically or mentally disabled as determined by a physician or by a licensed or certified psychologist; and
  - A dependent of the employee as described under Code section 152 (a); and
  - A member of the employee's household.
3. Have a Family Adjusted Gross Income of \$42,000 or less annually,
4. Use a child care provider that is licensed or regulated in the state or location in which the provider operates and who is not a child or dependent of the employee.

### **Client**

### **Plan Administrator:**

At the end of each month, sends an invoice approval form to the Qualified Child Care Provider named by the participant (employee) on his/her subsidy application.

The Qualified Child Care Provider will certify on the invoice approval form that the qualifying services for the billing period were actually performed on behalf of the participant's child.

The participant will certify on the invoice approval form that the participant's child received the qualifying services for that billing period.

When the invoice approval form is returned to the Plan Administrator, it will be reviewed and the subsidy paid directly to the Qualified Child Care Provider.

### **Employee:**

The participant will certify on the invoice approval form that their child in fact received the qualifying services for that billing period.

**Payroll Operations Division**

**Payroll Processing Group:**

Payroll Operations will receive certification from the Plan Administrator certifying payments were made for each employee to the Qualified Child Care Provider.

Payroll Operations will process a one-time adjustment (OTA) to adjust wages for each employee who participated in the Child Care Subsidy Program.

There are two pay codes for use for Child Care Subsidies, pay codes CNN and CCT.

Pay Code CCT: This pay code will be used when the employee has received the benefit of child care paid on their behalf and is taxed for the benefit. Social Security, medicare, federal, state and most local taxes will be deducted.

Pay Code CNN: This code is to be used for non-taxable child care benefits. Social Security, medicare, federal, state and most local taxes will be deferred.

## **CLEARANCE PROCESS FOR FINAL SALARY PAYMENT**

### **General Information:**

To reroute an employee's payment to a destination other than the location at which the employee normally receives his/her pay, the timekeeper or Payroll Coordinator will need to input one of the following codes in Reroute Net Check field on the Time and Attendance Report. This can be entered via the TAIN or TACT command.

P = reroute to Payroll Operations Division, Denver, Colorado

D = reroute to a designated agent within your agency

Use one of the above codes to reroute final salary payment, lump sum payment, or any subsequent payments pending final clearance procedures. Requests to cancel rerouting procedures must be called into the appropriate Payroll Processing Group no later than the Tuesday following the close of the affected pay period.

This is only valid for the current pay period and will not change net check destination address permanently. To change the net check destination address permanently, the employee can make a change through Employee Express or have the Payroll Coordinator change the net check address in FPPS through the ADCG command.

### **Client**

#### **Client Accounting Office:**

Receives all final salary clearances and salary payments routed to the Client Accounting Office and not cleared prior to pay calculate. Mails salary payment (check) to employee if no debt exists.

Calls the appropriate Payroll Processing Group if clearance is received and final payment (check) may be released to the employee's address on record.

Calls the Debt Management Branch in POD prior to pay calculate if there is a need to reroute the lump sum payment to satisfy a Government indebtedness.

Advises the Benefits Branch of request for offset of retirement balance to satisfy Government debt. Forwards the SF-2805, Request for Recovery of Debt due the United States, and/or OPM Form 1522, Request for Offset for Past-Due Health Benefit Premiums from Monies Payable Under the Civil Service Retirement System, to the Benefits Branch, D-2671, for submission to OPM.

**Payroll Coordinator/Timekeeper:**

Posts a message with date of separation on the Time and Attendance Report.

Posts a **P** or **D** in the Reroute Check Code field on the final Time and Attendance Report of a separated employee, if so instructed by employing office, to reroute final salary payment to a destination other than the employee's normal check destination.

**Payroll Operations Division****Benefits Processing Group:**

Notes government indebtedness on SF-2806/SF-3100, Individual Retirement Record, for possible offset.

Forwards SF-2805 and/or OPM Form 1522 to OPM when received from the Client Accounting Office.

**Payroll Processing Group:**

Contacts the CAO if a payroll-created debt exists on a separated employee, so it can be withheld from final salary payment and/or noted on the SF-2805.

Coordinates with the CAO if a final salary payment needs to be rerouted to the CAO.

## **COLLECTION OF MONIES**

### **General Information:**

Refer to "Bills for Collection and Government Indebtedness" on page 24 for additional instructions on how to account for the collections associated with each type of transaction.

### **Client**

### **Servicing Personnel Office:**

Assures that checks covering the following government debts are made payable to the Department of the Interior:

- (1) Payroll-related debt for bills issued by POD's Debt Management Branch.
- (2) Military Service Credit Deposits.
- (3) Premiums for continuing benefits for employees while on loan to a non-Federal agency.

Have all such collections routed to:

Department of the Interior  
National Business Center  
Payroll Operations Division  
Attention: D-2613  
P O Box 272030  
Denver, CO 80227-9030

### **Client Accounting Office:**

Assures that all remittances to be processed through POD's accounting system are made payable to the Department of the Interior and are mailed to the above address.

Collections to be processed through POD's accounting system include:

- (1) Payroll-related debt for bills issued by POD's Debt Management Branch.
- (2) Military Service Credit Deposits.
- (3) Premiums for continuing benefits for employees while on loan to a non-Federal agency.

Collects and deposits jury duty fees.

Deposits collections received from Office of Workers' Compensation and/or the employee on leave buy-back. Reports such collections to the appropriate Payroll Operations Specialist.

Transfers to the Review and Analysis Branch, D-2613, any collections inadvertently paid to the CAO.

**Payroll Operations Division**

**Payroll Operations Division:**

Updates employee record to reflect collection of the following Government debts:

- (1) Payroll-related debt for bills issued by CAO's.
- (2) Military Service Credit Deposits.
- (3) Premiums for continuing benefits for employees while on loan to a non-Federal agency.

**Debt Management Branch:**

Updates employee record to reflect collection of payroll-related debt.

**Review and Analysis Branch:**

Prepares SF-215, Deposit Ticket, for funds collected and makes bank deposit in accordance with Agency cash management regulations.

Forwards to the CAO any monies received that are not subject to processing through the FPPS System, (e.g.) jury duty fees, travel advance repayment, repayment of bills issued by CAO's, and leave buy-back.

Reports collections for continuation of benefits to the Payroll Processing Group for input into system and transfer of monies to Office of Personnel Management.



**SUMMARY ROUTING OF COLLECTIONS**

1. **Client Accounting Office**

- a. Leave Buy-Back
- b. Jury Duty Fees
- c. Payroll-related debt for bills issued by CAO

2. **Review and Analysis Branch**

- a. Payroll-related debt for bills issued by POD's Debt Management Branch
- b. Military Service Credit Deposits
- c. Continuation of Benefits

## **COMBINED FEDERAL CAMPAIGN**

### **General Information:**

Open season for the Combined Federal Campaign (CFC) is held once a year between September 1 and December 15. Authorization for this contribution remains in effect for one full year beginning the first full pay period in the month of January.

A written request from the employee is required to stop the payroll deduction. Once the payroll deduction has been stopped it cannot be reinstated during that year.

### **Client**

#### **Employee:**

Completes the CFC pledge card and submits it to the CFC key worker.

**NOTE:** One-time donations will not be processed through payroll deduction.

#### **Servicing Personnel Office/Payroll Coordinator/Payroll Liaison:**

Responsible for entering the charity information into the FPPS system using the PMIN command.

**NOTE:** The *Initiate Mass Charity Screen* requires the following fields to be completed for each employee:

- Employee Social Security Number
- PCFO Code (Principle Campaign Fund Operator)
- Amount (This is the biweekly amount **not** the annual amount).

Retains CFC card as directed by agency.

### **Headquarters:**

**SSA and NASA only:** Scans the employees' CFC cards to create an interface file to be sent to FPPS. FPPS loads the interface file into PMIN/PMCG.

**NOTE:** CFC check mailing (DD-EFT or hard-copy) and report address changes should be forwarded to the Payroll Operations Branch (D-2660) for input into FPPS.

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## **COMPENSATORY TIME**

### **General Information:**

The Compensatory Time Usage List via the TBLS command displays a paid on expire indicator as **Y** or **N** for all agencies. This table indicates which exempt and non-exempt employees receive payment for expired compensatory time. Request for payment, if loss of use of compensatory time was due to an exigency of the service beyond employee's control, must be initiated by the appropriate bureau level of approval and sent to the Payroll Processing Group.

Effective May 14, 2007, expiration of compensatory time is 26 pay periods. **Except FAA, Park Service, SEC, and BIA Contract Educators.**

**Note:** Compensatory time earned before May 14, 2007, will have a 3-year expiration.

### **Client**

### **Supervisor:**

Follows their agency policy for paying expired compensatory time as overtime to exempt employees.

Completes Authorization for Expired Compensatory Time to be Paid as Overtime for the Exempt Employee (See Appendix, page A-2).

### **Payroll Operations Division**

### **Payroll Processing Group:**

Calculates pay entitlements for expired compensatory time for exempt employees upon receipt of proper bureau approval.

## **Department of Transportation ONLY**

### **General Information:**

Employees may earn a maximum of 160 hours of unused compensatory time by following the agencies policies. Earned compensatory time does not expire. The system will automatically pay any earned compensatory hours at the lowest overtime rate for any hours that exceed the maximum 160 hours.

## **CONGRESSIONAL INQUIRIES**

### **Client**

#### **Client Office:**

Responds to pay-related Congressional inquiries addressed to the bureau/agency.

Calls the Payroll Operations Division Customer Service Office on (303) 969-7394, if assistance is needed in responding to the inquiry.

Sends copy of inquiry and response to Department of the Interior, National Business Center, Payroll Operations Division, Attention: D-2600, P O Box 272030, Denver, Colorado 80227-9030, if inquiry relates to a payroll issue.

#### **Applies to DOT, NASA and SSA only:**

If agency needs assistance in responding to the inquiry, contacts the Payroll Operations Division Customer Service Office on (303) 969-7394 (for SSA and NASA) and the Payroll Liaison Office on (404) 305-7131 (for DOT).

### **Payroll Operations Division**

#### **Customer Service Office:**

Assists the client office in responding to a Congressional inquiry, as needed.

Controls all pay-related Congressional inquiries (written or telephone) addressed to Payroll Operations Division.

Prepares written response and provides copies of inquiry and response to bureau/agency.

**CONTINUATION OF BENEFITS WHILE ON LOAN TO NON-FEDERAL  
AGENCIES  
IPA-AGREEMENTS**

**General Information:**

Remittances covering continuation of benefits should be made payable to the Department of the Interior and forwarded to:

Department of the Interior  
National Business Center  
Payroll Operations Division  
Review & Analysis Branch, D-2613  
P O Box 272030  
Denver, CO 80227-9030

**Client**

**Servicing Personnel Office:**

Identifies affected employees and generates SF-50's, Notification of Personnel Action, as applicable. Forwards SF-50's annotated that employee is serving under the Intergovernmental Personnel Act (IPA) to the appropriate Payroll Processing Group.

Notifies the Payroll Processing Group of any changes concerning employees in this category.

Notifies employees impacted by the continuation of benefits of any changes in retirement, FEGLI, TSP, and/or health benefits options and rates.

If employee is to be paid directly by the non-Federal agency, determines if employing agency will agree to withhold TSP and pay agency contributions (FERS employees only). Works with non-Federal agency, Client Accounting Office, and Benefits Processing Group to establish procedures for collection and payment of TSP withholdings and contributions.

Maintains Official Personnel File for employee pending return to agency.

**Client Accounting Office:**

Bills employees who are paid directly by the non-Federal agency for continuation of benefits when so advised by the Payroll Processing Group.

Bills non-Federal agency according to IPA-Agreement for those employees who remain on the payroll of the Federal agency. Benefits are withheld from employee's pay so no bill to the employee is needed.

Initiates follow-up procedures for all receivables not collected.

Ensures payments for Bills for Collection are made payable to the Department of the Interior and are mailed to the above address.

Transfers to the POD's Review & Analysis Branch any collections inadvertently sent to the CAO's.

Works with non-federal agency, Personnel Office, and Benefits Processing Group to establish procedures for collection and payment of TSP withholdings and contributions.

### **Payroll Operations Division**

#### **Payroll Processing Group:**

Calculates amounts owed for continuing benefits for employees who are paid directly by the non-federal agency, and forwards a Request for Issuance of Bill for Collection (see Appendix, page A-22) to CAO.

Records the collection of monies for subsequent deduction of appropriate benefits (e.g., retirement, FEGLI, health benefits) and records charges for the Government share.

Calculates any equalization allowance of non-Federal agency vs. Government gross, as needed.

#### **Benefits Processing Group:**

Works with Personnel Office, Client Accounting Office, and non-federal agency to establish procedures for collection and payment of TSP withholdings and contributions.

Receives notification from Review and Analysis Branch of receipt of TSP withholdings and contributions from non-federal agency and deposits TSP amounts into employee's account.

Assures that amounts paid for retirement are included on the employee's individual retirement record and that service history shows the IPA assignment.

#### **Review and Analysis Branch:**

Deposits collections and advises the appropriate Payroll Processing Group.

Updates payment records of employees for payments received for continuation of benefits.



**CONTINUATION OF BENEFITS WHILE ON LOAN TO NON-FEDERAL AGENCIES****EMPLOYEE ORGANIZATION OFFICIALS (UNION)****Client****Servicing Personnel Office:**

Generates SF-50, Notification of Personnel Action, placing employee on LWOP with note in Remarks indicating assignment under PL 89-504 and forwards copy to Benefits Branch, D-2671.

Provides information to employee regarding continuation of benefits.

Notifies employee impacted by the continuation of benefits of any changes in retirement, FEGLI, TSP and/or health benefits options and rates.

Maintains OPF for employee pending return to agency.

Notifies the Benefits Processing Group of any changes concerning employees in this category.

Certifies and forwards payroll and carrier copies of health benefits forms changing enrollment status to the Benefits Processing Group, D-2671.

Certifies and forwards TSP-1, Thrift Election Form, changing enrollment status to the Benefits Processing Group, D-2671.

**Payroll Operations Division****Benefits Processing Group:**

Receives written request from employee for continuation of benefits.

Serves as point of contact with employee organization, advising them of amounts owed by employee for benefits on initiation of period of service and of any changes in amounts owed as they occur. The employee organization will also be advised of the address for remittance of benefits.

Assures that amounts paid for retirement are included on the employee's individual retirement record and that amounts contributed to Thrift Savings are reported to NFC.

Processes changes in health benefits and TSP enrollment.

Notifies Review and Analysis Branch of employee covered by agreement and establishes procedures to follow in maintaining benefits records.

**Review and Analysis Branch:**

Deposits collections and advises Benefits Branch.

Reports amounts collected for retirement, health benefits and life insurance to OPM via SF-2812.

Notifies Benefits Processing Group of non-receipt of payments for continuation of benefits.

**CONTINUATION OF BENEFITS WHILE EMPLOYED BY  
NON-FEDERAL AGENCIES  
FORMER DOI EMPLOYEES WITH INDIAN TRIBAL ORGANIZATIONS (PL 93-638)**

**Client**

**Personnel Office:**

Generates SF-50, Notification of Personnel Action, separating employee with note in Remarks indicating accepted position under PL 93-638 and forwards copy to Benefits Branch.

Maintains OPF for employee pending separation from Tribal position.

Certifies and forwards payroll and carrier copies of health benefits forms changing enrollment status to the Benefits Branch.

Certifies and forwards TSP-1, Thrift Election Form, changing enrollment status to the Benefits Branch.

**Payroll Operations Division**

**Benefits Processing Group:**

Receives copy of employee contract with Tribal organization.

Serves as point of contact with Tribal organization, advising them of amounts owed by employee for benefits on initiation of period of service and of any changes in amounts owed as they occur. The Tribal organization will also be advised of the address for remittance of benefits payments.

Maintains individual retirement record for employees assuring that amounts collected for retirement are recorded along with changes in service history.

Submits amounts collected for Thrift Savings Plan to NFC, including employee and employer amounts and TSP loan payments. Submits records for payment of Breakage when needed.

Establishes and maintains enrollment with health benefits carriers.

Notifies Review and Analysis Branch of Tribal organizations that will be submitting payments.

Records collection data into database for preparation of SF-2812 which is sent to Review and Analysis Branch for submission to OPM via RITS. Also prepares semi-annual headcount report data for submission to OPM by Review and Analysis Branch.

**Review and Analysis Branch:**

Establishes accounts for each Tribal organization for the purpose of recording collections.

Receives and deposits Tribal payments for benefits, sending documents and copies of deposits to the Benefits Branch.

Uses data provided by Benefits Branch to submit benefits collections to OPM via RITS and to submit semi-annual headcount report to OPM.

## **CONTINUATION OF BENEFITS WHILE ON LOAN TO NON-FEDERAL AGENCIES**

### **WHILE DETAILED AND/OR TRANSFERRED TO INTERNATIONAL ORGANIZATIONS**

#### **General Information:**

Remittances covering continuation of benefits should be made payable to the Department of the Interior and forwarded to:

Department of the Interior  
National Business Center  
Payroll Operations Division  
Review & Analysis Branch, D-2613  
P O Box 272030  
Denver, CO 80227-9030

#### **Client**

#### **Servicing Personnel Office:**

Identifies affected employees and generates SF-50's, Notification of Personnel Action, to include the identification of the international organization to which the employee transfers and a clear statement of the period for reemployment rights, as applicable. If employees transferred to an International Organization prior to a payroll office conversion to NBC Payroll Operations, the Servicing Personnel Offices should complete an administrative accession, followed by an administrative separation in FPPS to facilitate payment of benefits through the automated system.

Forwards SF-50's and copy of the employee statement electing to retain coverage under the retirement, health benefits, and group life insurance systems, as applicable, to the Payroll Processing Group.

Notifies the Payroll Processing Group of any changes concerning employees in this category.

Notifies employees impacted by the continuation of benefits of any changes in retirement, FEGLI, TSP, and/or health benefits options and rates.

Maintains Official Personnel File for employee pending return to agency.

Notifies the Benefits Branch of employee's election to make up Thrift contributions when re-employed by federal agency.

**Client Accounting Office:**

Bills employees who are paid directly by the non-Federal agency for continuation of benefits when advised by the Payroll Processing Group.

Initiates follow-up procedures for all receivables not collected.

Ensures payments for Bills for Collection are made payable to the Department of the Interior and are mailed to the above address.

Transfers to the POD's Review and Analysis Branch any collections inadvertently sent to the Client Accounting Office.

**Payroll Operations Division****Payroll Operations Branch:**

Calculates amounts owed for continuing benefits, including Social Security for employees who are paid directly by the non-federal agency, and forwards a Request for Issuance of Bill for Collection to the Review and Analysis Branch. (Social Security is calculated on wages as they are paid).

Records the collection of monies for subsequent deduction of appropriate benefits (e.g., retirement, FEGLI, health benefits, Social Security) and records charges for the Government share.

Calculates any equalization allowance of non-Federal agency vs. Government gross, as needed.

**Benefits Branch:**

Assures that amounts paid for retirement are included on the employee's individual retirement record and that service history shows the International Organization assignment.

Coordinates with the Payroll Operations Branch and the Servicing Personnel Office the termination of FEGLI and health benefits in the event payments are not received timely and considered current.

Works with the Servicing Personnel Office and employee to establish payment schedule and processing of adjustments for missed Thrift contributions when employee is reemployed with a Federal agency.

**Review and Analysis Branch:**

Forwards any request for Bill for Collection to the Client Accounting Office.

Deposits collections and advises the appropriate Payroll Processing Group.

**COST AUTHORITY CORRECTION PROCESS**

**Client**

**Client Accounting Office:**

Accomplishes internally any cost authority corrections required after the pay calculation cycle.

**Payroll Operations Division**

**Payroll Processing Group:**

Enters a cost authority number on any adjustments coming to the Payroll Processing Group when received. If no cost authority designation is cited, one will not be requested.

## **DEATH CLAIMS**

### **Client**

#### **Servicing Personnel Office:**

Calls the Payroll Processing Group as soon as notification of employee's death is received.

Contacts the next of kin or beneficiary and advises them of the right to apply for benefits. Gives assistance in completing the SF-2800/SF-3104, Application for Death Benefits.

Contacts the Office of the Solicitor if unable to determine beneficiary for payment of unpaid compensation.

Forwards copy of SF-1152, Designation of Beneficiary, if on file in Official Personnel Folder to the Benefits Processing Group. (Annotate on Transmittal Sheet if there is no SF-1152 on file.) Uses the Deceased Payment Packet Checklist (see Appendix, page A-5) to ensure all the paperwork is included and completed properly. If the paperwork is not completed accurately, the entire packet will be returned to the servicing personnel office.

**Permanent Employees:** Forwards the death case packet consisting of SF-2800/SF-3104, SF-1153, Claim for Unpaid Compensation, and certified copy of death certificate to the Benefits Processing Group, D-2671, using the Transmittal Sheet (see Appendix, page A-26).

**Temporary Employees:** Forwards the death case packet consisting of SF-1153 and certified copy of death certificate to the appropriate Payroll Processing Group, using the Transmittal Sheet (see Appendix, page A-26).

Forwards the SF-2821, Agency Certification of Insurance Status, FE-6, Claim for Death Benefits, copy of SF-54/SF-2823, Designation of Beneficiary and a certified copy of the death certificate directly to the Office of Federal Employee's Government Life Insurance, New York, to expedite the payment.

**NOTE:** To expedite a death claim, please be sure SF-1153 has the SSN of the beneficiary and the signatures of the claimant(s) and two witnesses. If the paperwork is not completed accurately, the entire packet will be returned. This may cause a delay in processing the beneficiary payment.

### **Payroll Operations Division**

#### **Benefits Processing Group:**

Receives the death case packet and for permanent and temporary employees forwards to the appropriate Payroll Processing Group the SF-1153, Claim for Unpaid Compensation; any court documents related to the distribution of unpaid compensation; SF-1152, Designation of Beneficiary; and copy of the death certificate.



Transmits final SF-2806/SF-3100, Individual Retirement Record, and death case packet to the Office of Personnel Management.

Forwards copy of the SF-1152 to the Payroll Operations Branch.

**Payroll Processing Group:**

Enters beneficiaries and appropriate percentages of unpaid compensation into the FPPS system.

Forwards the packet that includes the SF-1153, SF-1152, and copy of the death certificate to the Review and Analysis Branch.

**Review and Analysis Branch:**

Examines packet for proper documentation.

Reconciles amounts to be paid with available funds on suspense.

Certifies payment for beneficiaries.

Generates SF-1154, Public Voucher for unpaid Compensation Due a Deceased Civilian Employee, from information that is input into FPPS by the payroll technician.

Prepares and mails letters to beneficiaries, including the completed SF-1154.

Issues IRS Form 1099-MISC for payment made to beneficiary. Wages of a deceased employee paid to the beneficiary or estate after the year of the employee's death are exempt from Social Security Withholding.

If proper documentation for payment is not received within two years following the date of employee's death, R&A transfers deceased employee unpaid compensation to payroll client agency. Two year should be adequate for the agency to obtain proper claim documents from valid claimants. It also provides an equal time frame for all payroll clients to determine final use of the funds or to return the unclaimed funds to the Department of Treasury.

## **DE FACTO EMPLOYMENT**

### **General Information:**

De Facto employment involves the service of individuals who were improperly or never actually appointed. Persons who serve in good faith and under color of authority as de facto employees may be paid compensation equal to the reasonable value of services rendered during such period of service.

Salary payments paid to such individuals outside the official payroll system is strongly discouraged. Whenever possible, administrative errors that would prevent payment through the system should be corrected and then payment made through the system rather than payment made outside the system.

It is the practice of the Payroll Operations Division that if a client office classifies an individual as a de facto employee and such employee has a master personnel record in the payroll system at the time of payment, even though the master may be missing the appointment date, that for the purposes of taxes (including wages, withholding, and reporting), the POD will treat the de facto employee the same as a regular employee (e.g., income tax withholdings, retirement deductions, W-2 reporting, etc.). This practice will apply regardless of whether the POD or the employee's accounting office paid the employee. Similarly, if the accounting office pays a de facto employee and there is not a master personnel record in the payroll system at the time of payment, the POD will not recognize the individual as an employee for tax purposes and the individual's accounting office will issue a 1099-MISC.

### **Client**

#### **Servicing Personnel Office:**

De Facto service paid through the Payroll Operations Division must be authorized by the Servicing Personnel Officer.

#### **Client Accounting Office:**

Issues Internal Revenue Service form 1099-MISC for wages paid outside the payroll system to an individual under de facto employment when a master personnel record has not been established.

Notifies Review & Analysis Branch (R&A), D-2613, of all wage payments made outside the payroll system to a de facto employee with an established personnel master record, even if the master record is missing the appointment date and related data pertaining to the de facto service. Transfers the regulatory withholdings on such payments to R&A.

**Payroll Operations Division****Review and Analysis Branch:**

Furnishes information to Payroll Processing Group on wages paid by the Client Accounting Office (CAO) to a de facto employee with an established master personnel record.

Responsible for issuing a Wage and Tax Statement, W-2, for an individual identified as a de facto employee with an established master personnel record. (Note: This policy applies whether the individual was paid through the payroll system or by the CAO).

Forwards request for issuance of Bill for Collection to the Debt Management Branch, if de facto employee's data for wages paid by the CAO failed to include required tax deductions.

**Payroll Processing Group:**

Encodes information received from R&A on wages paid outside the payroll system.

**Debt Management Branch:**

Issues Bill for Collection when applicable.

## **DESIGNATED AGENT - RECEIPT AND DELIVERY OF FINAL SALARY CHECKS**

### **General Information:**

The final Time and Attendance Report will route the final salary check, lump sum leave payment, or any subsequent payments to the designated agent if timekeeper or Payroll Coordinator inputs a "P" or "D" into the Reroute Check code field.

Requests to cancel rerouting procedures must be called into the appropriate Payroll Processing Group no later than the Tuesday following the close of the affected pay period which has the Reroute Check field posted on the Time and Attendance Report.

Refer to page 34 for information on clearance process for final salary check.

### **Client**

#### **Client Accounting Office:**

Designates an agent to receive the final salary checks, lump sum leave payment or any subsequent payments routed to the Client Accounting Office when the Reroute Check code field is completed on the final Time and Attendance Report by completing and submitting Treasury FMS Form 210D to the U.S. Treasury Department.

Advises the Review and Analysis Branch, D-2611, of any change in the designated agent list by providing a copy of FMS Form 210D, which was submitted to Treasury.

Provides instructions to the designated agent so that checks are mailed timely to employee upon receipt of the final clearance form.

#### **Payroll Coordinator/Timekeeper:**

Encodes a change to the net check destination from the designated agent to the appropriate address, upon receiving a request from the Client Accounting Office.

### **Payroll Operations Division**

#### **Review and Analysis Branch:**

Notifies FPPS to update the Designated Agent Tables upon receipt of FMS Form 210D.

Advises FPPS of any changes to CAO designated agents, for updating other specified tables.

## **DOCUMENT RETENTION**

### **(Imaging)**

#### **General Information:**

Payroll input documents that are to be retained in accordance with the National Archives and Record Agency (NARA) guidelines may be sent to the Payroll Operations Division Document Control Group for imaging and storage, in accordance with your agency's policy.

#### **Client**

#### **Responsible Office:**

Agency will retain documents after input and validation for two pay periods. This will allow time for the agency to respond to possible employee inquiries about effects of the document's input on pay. Documents can be retained by the agency for more than two pay periods if desired; however, the impact of receiving more than two pay periods input for imaging at one time could seriously hamper the ability of the Document Control Group to maintain current imaging workload.

The documents are to be batched by pay period and document type and submitted with the Imaging Transmittal Sheet (see Appendix, page A-26). The documents are to be mailed to:

DOI, National Business Center  
Payroll Operations Division  
Document Control Group, D-2621  
P O Box 272030  
Denver, CO 80227-9030

Requests for copies of documents can be submitted by mail to the above address using the Transmittal Sheet in the Appendix, page A-26, or Fax the request to (303) 969-5765, Attention: D-2621.

Questions regarding the imaging and retention of documents can be directed to the Supervisor of the Document Control Group on (303) 969-7083.

#### **Payroll Operations Division**

#### **Document Control Group:**

Receives all documents and performs imaging function. (Once imaged, documents will be prepared for submission to the NARA Center for retention until they are destroyed. A tracking system is in place to facilitate retrieval of the original documents.)

Responds to requests for copies of documents. (Copies sent to the requestor will be made from the stored image).

## **EMPLOYEE EXPRESS**

### **General Information:**

Employee Express is an innovative automated system, which is reliable, saves time, and is convenient for federal employees to make their payroll transaction and personal changes electronically.

Employee Express eliminates the need for completing and submitting forms by replacing forms with user-friendly technology, and Employee Express automatically checks all transactions.

Employee Express can be accessed by touch-tone telephone and through the Internet. For security reasons, it is recommended not to use cellular phones.

There are two ways to request a new Personal Identification Number (PIN) for use with Employee Express. One is to telephone the OPM-Macon Help Desk at (478) 757-3030, choose the PIN option and request a PIN, which can be sent to the employee's home address or by e-mail. The Help Desk will mail new PINs the following day. The Help Desk will mail the PIN to the address the employee has on record in the system; therefore, employees need to ensure that their current address is on file before submitting a request for a new PIN. After receiving a new PIN, it is highly recommended that each employee change the PIN to something easy to remember and safeguard it against unauthorized access and use.

The second method to request a new PIN is by accessing the Employee Express web site at <https://www.employeeexpress.gov/>. Follow the step-by-step instruction to request a PIN by mail or by e-mail. Employee Express will mail the PIN to the address the employee has on record in the system; therefore, employees need to ensure that their current address is on file before submitting a request for a new PIN. To receive the new PIN by e-mail, the employee must enter a valid government e-mail address.

Employees who need assistance with Employee Express issues, should contact the Payroll Information Line at (303) 969-7732 or 1-800-662-4324.

### **Applies to DOT, NASA, SSA:**

Agency Points of Contact should contact the Systems Analysis and Training Group by fax at (303) 969-7330

### **Applies to all other agencies:**

Agency Points of Contact should contact the Customer Service Office by fax at (303) 969-5463. On page 60 of this manual is a listing of agency Points of Contact for Employee Express issues.

CLIENT	POINT OF CONTACT	PHONE NUMBER	FAX or E-MAIL ADDRESS
Bureau of Indian Affairs (BIA)	Primary (Non-Education): Carl Cook Primary (Education): Edie Benson	405-247-1655  505-248-6364	<a href="mailto:Carl_Cook@bia.gov">Carl_Cook@bia.gov</a>
Bureau of Land Management (BLM)	Primary: Connie Stewart Alternate: Valerie Turner	202-501-6723 202-501-6723	<a href="mailto:connie_stewart@blm.gov">connie_stewart@blm.gov</a> <a href="mailto:valerie_turner@blm.gov">valerie_turner@blm.gov</a>
Bureau of Reclamation (BOR)	Primary: Tammy Heid Alternate: Rich Ortiz	303-445-2641 303-445-2682	<a href="mailto:theid@do.usbr.gov">theid@do.usbr.gov</a> <a href="mailto:rortiz@do.usbr.gov">rortiz@do.usbr.gov</a>
Chemical Safety and Hazard Board (CSB)	Primary: Nora Talbot	703-787-1424	<a href="mailto:nora.talbot@csb.gov">nora.talbot@csb.gov</a>
Consumer Product Safety Commission (CPSC)	Primary: John Wigton	301-504-7225	<a href="mailto:jwigton@cpsc.gov">jwigton@cpsc.gov</a>
Equal Employment Opportunity Commission (EEOC)	Primary: Tina Younger	202-663-4318	<a href="mailto:Tina.young@eeoc.gov">Tina.young@eeoc.gov</a>
Federal Labor Relations Authority (FLRA)	Primary: L'Tanya Sesker	202-482-6690 ext. 445	<a href="mailto:lsesker@flra.gov">lsesker@flra.gov</a>
Federal Trade Commission (FTC)	Primary: Judy Jones	202-326-2347	<a href="mailto:Jjones@ftc.gov">Jjones@ftc.gov</a>
Fish and Wildlife Service (FWS)	Primary: Marcy Almeida	703-358-2565	<a href="mailto:marcy_almeida@fws.gov">marcy_almeida@fws.gov</a>
Holocaust Memorial Museum (HMM)	Primary: Faith Butler	202-488-0443	<a href="mailto:fbutler@ushmm.org">fbutler@ushmm.org</a>
International Trade Commission (ITC)	Primary: Geraldine Taylor	202-2-5-2663	<a href="mailto:Gtaylor@usitc.gov">Gtaylor@usitc.gov</a>
Minerals Management Service (MMS) Office of the Secretary (OS) Office of Special Trustee (OST) Office of the Solicitor (SOL)	Primary: Karen Roper Alternate: Libby Blickley	703-787-1410 703-787-1408	<a href="mailto:karen.ropar@mms.gov">karen.ropar@mms.gov</a> <a href="mailto:libby.blickley@mms.gov">libby.blickley@mms.gov</a>
National Business Center (NBC)	Primary: Charlene Freeman	703-390-6616	<a href="mailto:charlene_w_freeman@nbc.gov">charlene_w_freeman@nbc.gov</a>
National Park Service (NPS)	Primary: Kathy Hise	303-969-2337	<a href="mailto:kathy_hise@nbc.gov">kathy_hise@nbc.gov</a>
Office of Aircraft Services (OAS)	Primary: Sandy Powell	208-387-5141	<a href="mailto:sandy_powell@oas.gov">sandy_powell@oas.gov</a>
Office of Navajo and Hopi Indian Relocation (ONHIR)	Primary: Linda Andrews	520-779-2721 ext. 157	<a href="mailto:landrew@onhir.gov">landrew@onhir.gov</a>
Office of Surface Mining (OSM)	Primary: Theresa Savoy	202-208-2805	<a href="mailto:tsavoy@osmre.gov">tsavoy@osmre.gov</a>
Office of the Inspector General (OIG)	Primary: Delores Miller	202-208-6459	<a href="mailto:delores_miller@oig.doi.gov">delores_miller@oig.doi.gov</a>
Overseas Private Investment Corporation (OPIC)	Primary: Linda Dickens	202-336-8527	<a href="mailto:ldickens@opic.gov">ldickens@opic.gov</a>
Pension Benefit Guaranty Corporation (PBGC)	Primary: Deborah Dudley  Alternate: Jacqueline Isaac	202-326-4110 ext. 3260 202-326-4110 ext. 6299	<a href="mailto:dudley.Deborah@pbgc.gov">dudley.Deborah@pbgc.gov</a>  <a href="mailto:isaac.Jacqueline@pbgc.gov">isaac.Jacqueline@pbgc.gov</a>
Securities and Exchange Commission (SEC)	Primary: Denise Jones	202-942-4074	<a href="mailto:jonesd@sec.gov">jonesd@sec.gov</a>
Selective Service System (SSS)	Primary: Veronica King	703-605-4040	<a href="mailto:vking@sss.gov">vking@sss.gov</a>
Trade and Development Agency (TDA)	Primary: Carolyn Hum	703-875-4296	<a href="mailto:chum@tda.gov">chum@tda.gov</a>
U. S. Geological Survey (USGS)	Primary: Kathy Takacs	703-648-7434	<a href="mailto:ktakacs@usgs.gov">ktakacs@usgs.gov</a>

## **EMPLOYMENT VERIFICATION**

### **General Information:**

Employment verification for home mortgage loans, etc., should be directed to the employee's Servicing Personnel Office or the Payroll Customer Service Office. To send employment verification forms to the Payroll Customer Service Office, mail to the address on page ix of this manual, adding Mail Code D-2605; or fax it to the Customer Service Office at (303) 969-5463. The employee or lending company must supply written authorization and signature of the employee for release of the information before an employment verification can be completed.

Employment verification can also be accomplished through TALX, The Work Number. The Work Number provides a secure and convenient way to authorize third-party verifiers (lenders, landlords, social service agencies, and prospective employers, etc.) to verify employment and/or income.

Effective March 1, 2006, all **DOT** employment verification **must** be accomplished through TALX, The Work Number at 1-800-367-5690, using the Employer Code 11433. The Work Number provides a secure and convenient way to authorize third-party verifiers (lenders, landlords, social service agencies, and prospective employers, etc.) to verify employment and/or income.

There is a Work Number button on Employee Express (EEX) that allows the employee to access The Work Number through EEX without a Company Code, ID, and PIN. If the employee does not have access to Employee Express, he/she can access The Work Number at [www.theworknumber.com](http://www.theworknumber.com).

### **Client**

#### **Employee:**

Signs employment verification form authorizing release of requested information.

#### **Servicing Personnel Office:**

Completes employment verification forms when received, if requested information is available.

Contacts the Payroll Customer Service Office on (303) 969-7736, if assistance is needed.

### **Payroll Operations Division**

#### **Customer Service Office:**

Completes the properly authorized form if requested information is available.



## **EVACUATION PAYMENTS**

### **General Information:**

Evacuation payments are made to employees or their dependents, or both, who are ordered to be evacuated from or within the United States and certain non-foreign areas in the national interest because of natural disasters or for military or other reasons that create imminent danger to the lives of the employees, their immediate family, or their dependents. The applicable non-foreign areas are listed in the definition of “United States area” in 5 CRF 550.402. Evacuation payments may be made to dependents 16 years of age or older, or to designated representatives, only with prior written authorization from the employee.

### **Employee Coverage:**

OPM regulations on evacuation payments apply to “executive agencies” as defined in 5 U.S.C. 105, and to employees of Executive agencies who are U.S. citizens or U.S. nationals, who are not citizens or nationals but were recruited with a transportation agreement to return them to the recruitment area, or who are aliens hired within the United States.

### **Payments:**

Evacuation payments were authorized beginning September 1, 1992, for evacuations occasioned by natural disasters within the continental United States. **Reference: 57 FR 40070, September 1, 1992**

When an employee has been ordered to evacuate, agency heads may make advance payments of pay, allowances, and differentials to cover a time period of up to 30 calendar days, provided the agency head or designated official determines the payment is required to defray immediate expenses incidental to evacuation. The initial evacuation payment may cover up to 60 days of pay, allowances, and differentials, including the period covered by the advance payment.

Evacuation payments may be made to cover a total of up to 180 calendar days (including the number of days for which payment has already been made) when employees continue to be prevented from performing their duties by an evacuation order. When feasible, evacuation payments must be paid on the employee’s regular pay days.

Not later than 180 days after the effective date of the order to evacuate, or when the emergency or evacuation is terminated, whichever is earlier, an employee must be returned to his or her regular duty station or reassigned to another duty station.

Employees in an Executive agency may also receive additional allowance payments for travel expenses and subsistence expenses (e.g., per diem) to offset added expenses they incur as a result of their evacuation or the evacuation of their dependents. **Reference: 5 CFR 550.405**

Agencies must follow OPM regulations in 5 CFR part 550, subpart D, for evacuations from or within the United States and certain non-foreign areas. An agency that proposes to follow different rules must secure prior approval from OPM.

**Note:** For evacuation payments in foreign areas, see Chapter 600 of the U.S. Department of State, Standardized Regulations (Government Civilians, Foreign Areas).

**References:** 5 U.S.C 5522-5524 and 5 U.S.C 5526-5527  
5 CFR part 550, subpart D

**FEDERAL LONG TERM CARE INSURANCE PROGRAM (FLTCIP)****General Information:**

The Federal Long Term Care Insurance Program (FLTCIP) deduction from pay will be withheld in total, or not at all. This deduction will not be prorated. The FLTCIP deduction follows optional life insurance in the order of precedence for withholding from pay.

The Payroll Office cannot make any changes to the FLTCIP deduction. There will be no retroactive adjustments made by the Payroll Office.

**Client****Employee:**

Employee contacts the provider by calling 1-800-LTC-FEDS (1-800-582-3337), Monday through Friday, 8:00 a.m. to midnight Eastern Time.

Employee communicates directly with LTC Partners (LTCP) to sign up for Long-Term Care Insurance. Once employee has met the underwriting, they may choose to have payroll deductions to pay the premiums to LTCP.

If the employee feels the amount withheld through payroll deduction is in error, they will deal directly with LTCP.

If the employee misses a payment, the employee will deal directly with LTCP to make-up the missed payment.

**Servicing Personnel Office:**

Will be able to view the Long Term Care Insurance premium withheld by looking at the PDVW screens for pay code LTT in FPPS.

**Personnel and Payroll Systems Division**

FPPS will receive a data file from the Benefit Portal to be uploaded into the system on the last Friday of the pay period. The file will provide the biweekly amount to be withheld for LTCP. FPPS will create a load status file for Benefit Portal each pay period that will contain all the records that could not be loaded. This file will also contain a record for each employee who did not have their LTCP amounts deducted due to insufficient funds or separation.

## **FLEXIBLE SPENDING ACCOUNTS**

### **General Information:**

A Flexible Spending Account (FSA) is an employee benefit that allows the employee to set aside money, on a pre-tax basis, for certain types of common expenses. There are currently two FSA programs available, Health Care FSA (Pay Code FSH) and Dependent Care FSA (Pay Code FSD). FSA Open Season will be held concurrently with the Federal Employees Health Benefits (FEHB) Open Season.

FSA deductions from pay will be withheld in total, or no deduction will be taken. These deductions will not be prorated. FSD deductions follow Long Term Care Insurance premiums and FSH will follow FSD in the order of precedence for withholding from pay.

The Payroll Operations Office cannot make changes to the FSA deductions. There will be no retroactive adjustments made by the Payroll Office. Missed deductions will be collected in subsequent pay periods as directed by the FSA provider, SHPS.

### **Client**

#### **Client Agency:**

Agency will determine if the administrative fees will be paid by the agency or the employee.

#### **Employee:**

Employee communicates directly with SHPS, the FSA provider, to sign up for Flexible Spending Accounts during open seasons.

Employee questions regarding amounts withheld through payroll deduction will be addressed to SHPS at [www.fsafeds.com](http://www.fsafeds.com) or by telephoning 1-877-FSA-FEDS (372-3337).

#### **Servicing Personnel Office:**

Will be able to view the FSA amounts withheld by looking at the PDVW screens for Pay Codes FHS and/or FSD in FPPS.

**Personnel and Payroll Systems Division**

FPPS will receive a data file from SHPS to be uploaded into the system on the last Friday of the pay period. The file will provide the biweekly amount to be withheld for each type of FSA. FPPS will create a load status file for SHPS each pay period that will contain all the records that could not be loaded. This file will also contain a record for each employee who did not have their FSA amounts deducted due to insufficient funds or separation.

**SHPS (FSA Provider)**

**Administrative Fees:**

The provider will bill the agency for administrative fees if the agency elects to pay. Provider will collect administrative fees from amounts deposited by the employee, if agency elects not to pay fees.

## **FLOW OF PAYROLL DOCUMENTS**

### **General Information:**

In order to facilitate timely processing of payroll transactions and improve the handling of payroll documents, we are requesting that submitting offices use Transmittal Sheets (see Appendix, page A-26) to send documents to the appropriate Payroll Processing Group.

### **Client**

#### **Servicing Personnel Office/Payroll Coordinator/Timekeeper:**

Forwards all documents to the appropriate Payroll Processing Group with a Transmittal Sheet (see Appendix, page A-26). This transmittal form should be attached to all incoming source documents. If all the items on the form do not apply to the sending office or to the circumstances, the lower portion may be left blank. At a minimum, the Department, Bureau, and sub-bureau should be completed. If several documents are being forwarded from the same location, but for different individuals, one transmittal form will be sufficient.

**NOTE:** For **new** employees, the payroll documents should update in the same effective pay period in which the SF-52, personnel master record is established in the computer system. The Servicing Personnel Office should encode the employee's check mailing address and W-4 (federal and state tax) information when establishing the SF-52 personnel master record.

Agencies who are updating tax forms for their employees using TXIN and TXCG should be aware of the following procedure:

When initiating or changing an employee's federal tax (W-4) record, and the employee claims OVER 10 exemptions, or claims EXEMPT from federal tax withholding, retain a copy of the W-4 in the employee's Official Personnel Folder. Employers are not required to routinely submit such W-4s to the IRS. However, during an audit, the IRS may require that the forms be provided.

The W-4 from each employee claiming EXEMPTION from withholding taxes EXPIRES on February 15 of each year. If the employee does not provide a new W-4 by February 15, the employer is required to withhold federal tax as if the employee is single with zero withholding allowances.

#### **Servicing Personnel Office:**

Forwards to the appropriate Payroll Processing Group, signed SF-50, Notification of Personnel Action, **only** when they are for the purpose of retroactive pay/leave or benefit adjustments not processed through FPPS.

For Example:

- SCD changes
- Statement of backdated/retroactive actions contained in the remarks section
- All corrections that affect an employee's pay or benefit entitlement
- Change of retirement system (forward to the Benefits Processing Group, D-2671)
- Retroactive adjustments that require effective dates prior to converting to FPPS, e.g., within-range increase, promotion, etc.
- Reemployed Annuitants who are covered under a retirement system again after one year of reemployment

Also forwards to the Payroll Processing Group:

- SF-1150's from former agency to transfer in leave balances
- Other Income Summary Sheets (see Appendix, page A-16)
- Uniform Allowance Authorization (see page 168)

## **FOREIGN AND NON-FOREIGN ALLOWANCE AND DIFFERENTIALS**

### **General Information:**

Title 5 and Code of Federal Regulations, Part 591, contain the requirements for paying allowances and differentials to civilians assigned to non-foreign areas. The Office of Personnel Management is the governing authority of the cited regulations.

The Department of State Standardized Regulations contains the requirements for paying civilians assigned to foreign areas.

Foreign and non-foreign allowances are living allowances granted to employees permanently stationed at foreign or non-foreign posts where living costs are substantially higher than in Washington, D.C.

Foreign and non-foreign differentials constitute additional compensation to employees assigned to foreign or non-foreign posts where environmental conditions differ substantially from those found in the continental United States.

### **Client**

#### **Servicing Personnel Office:**

Authorizes and encodes into FPPS the foreign and non-foreign allowances and differentials in accordance with the applicable pay requirements of Title 5 and CFR Part 591 or the Standardized Regulations. Employees' records will be automatically updated from the foreign and non-foreign geographic location and duty station table. The entry into FPPS is done via the ETIN/ETCG command. If an employee is not entitled to the allowances and differentials, an error message will appear on ETIN/ETCG.

**PPSD:** Updates the tables based on the OPM web site or the State Department Regulations.

#### **Client Accounting Office:**

Processes foreign and non-foreign allowance and differential pay entitlements not included in the list in the Appendix on page A-6.

Forwards data information of taxable payments made on foreign and non-foreign allowances and differentials to the appropriate Payroll Processing Group for updating the employee's W-2 record.

### **Payroll Operations Division**

#### **Payroll Processing Group:**

Adjusts employee's W-2 record on payments made by the CAO for foreign and non-foreign allowances and differentials. Can process mass changes via the PMCG command.



## **HEALTH BENEFITS**

### **General Information:**

Effective October 1, 2002, Servicing Personnel Offices (SPO) may encode SF-2809's, Employee Health Benefit Election Form, and SF-2810's, Notice of Change in Health Benefits Enrollment, into the FPPS system using the FEHB command in FPPS. Carriers will be notified of SF-2809 enrollment elections, changes, or cancellations weekly via an electronic file sent by FPPS to the Macon Hub, who then forwards the data to the carriers. The SPO may file the SF-2809's in the employees' Office Personnel File. SF-2810 actions should be entered into FPPS in order to trigger the correct premium amount in the automated payroll system. Immediately following the input of the SF-2810 action, the payroll office and carrier copies should be sent to the Benefits Processing Group (BPG) to ensure the carrier updates the information.

**Note:** The Servicing Personnel Office may choose to submit health benefit forms to the Benefits Processing Group (BPG) for processing into FPPS, especially during times of high volume, e.g., open season.

### **Client**

### **Servicing Personnel Office:**

Provides information, guidance, and Open Season materials to employees regarding Health Benefits enrollment plans.

Enters the Health Benefits information from SF-2809 using FEHB command in FPPS and files copy in employee's OPF.

Enters the Health Benefits information from SF-2810 using FEHB command in FPPS and forwards payroll office and carrier copies to BPG.

Ensures forms submitted to BPG for processing are properly completed and transmitted in a timely manner. Do not hold forms, especially during open season.

<b>The following payroll office numbers are used on the SF-2809 and SF-2810</b>	
14-06-9999	Department of the Interior and all other clients
69-14-9999	Department of Transportation
45-01-0002	Equal Employment Opportunity Commission
80-14-9999	National Aeronautics and Space Administration
4914 9999	National Science Foundation
3114 9999	Nuclear Regulatory Commission
95-14-1733	Public Defenders Service
50-00-0002	Securities and Exchange Commission
88-02-2098	Social Security Administration
26-14-0001	Thrift Investment Board

The following telephone numbers in the Benefits Processing Group are the payroll contacts	
(303) 969-7402	Equal Employment Opportunity Commission
(303) 969-6332.	Department of Transportation, Social Security Administration, and Federal Aviation Administration
(303) 969-7405/7407	Department of the Interior and all other agencies
(303) 969-7402	Securities and Exchange Commission

Indicates the name of the employee's previous agency in Remarks Section of the SF-2810, Notice of Change in Health Benefits Enrollment, when transferring in enrollment from an agency outside DOI. (Transfer In is not needed for bureau-to-bureau transfers within DOI client base).

Assures that SF-2810, terminating enrollment, is processed through FEHB command in FPPS and forwarded to the Benefits Processing Group when an employee leaves the agency for reasons other than retirement or transfers to another agency, or when health benefits are terminated other than by cancellation. To avoid claims by carriers of underpayment of premiums, **completion of the SF-2810 is essential**.

Assures that SF-2810, Notice of Change in Health Benefits Enrollment, for a name change is prepared correctly, input into FPPS using FEHB, copy filed in the employee's OPF, and copies forwarded to the Benefits Processing Group for processing to the carrier.

Uses only Revised July 1999 SF-2809, Health Benefits Registration Form, as indicated in FPM Bulletin 890-213. Uses SF-2810, Notice of Change in Health Benefits Enrollment, revised January 1990 or later. Obsolete health benefits forms will not be processed by the carriers.

**NOTE:** In situations requiring immediate notification to the carrier, the office accomplishing the original input of the SF-2809 or SF-2810 into FPPS may notify the carrier via a fax copy of the form.

Contacts Benefits Processing Group if employee is having trouble with carrier denying a claim and deductions are being made for correct health benefits code.

Contacts Payroll Information Line on (303) 969-7732, if payroll deductions are erroneous.

Counsels employees of the requirement to pay health benefits premiums for periods of insufficient pay, i.e., LWOP. Obtains written agreement from employee to pay premiums during periods of extended LWOP or cancellation of enrollment by employee.

Requests an audit if health benefits form corrects an error or is input into system with effective date prior to history or outside the 26 pay period FPPS automatic recomp period. (Uses Transmittal Sheet on page A-26 of Appendix and forwards to D-2671).

Advises employees of location of health benefits enrollment data on Leave and Earnings Statement and of the need to verify that carrier code is correct and accurate pay period deductions are being made.

Advises employees of their responsibility to notify carrier when any existing information changes, e.g., address, correction to date of birth, dependent addition or removal, etc., but the health benefit code remains the same.

### **Payroll Operations Division**

#### **Benefits Processing Group:**

Enters the Health Benefits SF-2809 using FEHB command in FPPS and forwards copy to Document Control Group for imaging.

Enters the Health Benefits SF-2810 using FEHB command in FPPS and encodes data input to produce SF-2811 in order to transmit enrollment data to the applicable carrier. Forwards copies with transmittal SF-2811 to the carrier and forwards copy to Document Control Group for imaging.

Provides transmittal numbers and dates of forms processed through the subsystem to the employee or Servicing Personnel Office, upon request.

Provides quarterly reconciliation report to CLER listing all enrolled employees to the carriers and works with the carrier and Servicing Personnel Offices to resolve discrepancies.

Audits health benefits collections when errors are found in enrollment code, submits employee share to OPM and charges to agency appropriation, sends Request for Bill for Collection with explanation of indebtedness to Debt Management Branch.

Audits health benefit adjustments received from Payroll Operations RCMP reports and processes retroactive adjustment outside of recomple period.

Serves as liaison between employee and carrier when carrier claims no record of enrollment.

#### **Payroll Processing Group:**

Debts excessive health benefits premium collections when health benefits plan is input with prior pay period effective date, charges the premiums to the agency appropriation and notifies the Debt Management Branch.

Provides BPG with a copy of RCMP report of health benefit adjustments that exceed one year.

**Debt Management Branch:**

Initiates collection action on system-generated and Payroll Operations request for Bills for Collection for health benefit indebtedness.

## **HEALTH BENEFITS PREMIUM CONVERSION (PRE-TAX)**

### **General Information:**

Effective October 8, 2000, premiums paid by employees for Federal Employees Health Benefits (FEHB) are considered to be pre-tax. Taxable wages are reduced by the amount of FEHB premiums before taxes [Federal, state (except New Jersey and Puerto Rico) and some localities, OASDI, and Medicare] are computed. This is not a tax deferral such as the Thrift Savings Plan, which must be paid at a later date.

All employees who had elected FEHB coverage were automatically considered to have elected the pre-tax option effective October 8, 2000. If an employee chooses not to participate in the premium conversion (pre-tax option), he/she must complete a waiver form.

Opportunities to elect/waive premium conversion are limited as indicated in OPM guidance.

Reemployed annuitants and employees whose FEHB coverage is as a survivor annuitant can also participate in premium conversion. Reemployed annuitants must be in a position that conveys eligibility for FEHB in order to have coverage transferred back to the agency rather than through OPM. Survivor annuitants must notify their Servicing Personnel Office (SPO) of their election to participate in premium conversion so their FEHB coverage can be transferred back to the agency from OPM.

### **Client**

#### **Servicing Personnel Office:**

For new employees hired after October 7, 2000, the SPO will receive Premium Conversion Election/Waiver forms and will enter the waiver into FPPS (election is the default and does not have to be entered).

For current employees who had previously waived and are now electing the premium conversion and for current employees who are waiving a previous election - will enter the election/waiver into FPPS.

Advises reemployed annuitants hired after October 7, 2000, of the opportunity to have their FEHB premiums withheld after pay rather than from their annuity. If annuitant or survivor annuitant elects to participate in premium conversion, the SPO will request FEHB enrollment information using the e-mail address OPM has established for this purpose, [HBPremiums@OPM.Gov](mailto:HBPremiums@OPM.Gov). When annuitant or survivor annuitant leaves the government, uses e-mail address to notify OPM so FEHB coverage can be transferred back to OPM. SPO provides annuitant's name, date of birth, social security number, the effective date OPM should stop or begin withholding premiums, and the annuitant's retirement claim number, if available.

Determines if annuitants who elect premium conversion have their FEHB premiums paid to the National Finance Center (NFC) rather than deducted from annuity. No action is needed if

annuitant waives the opportunity to participate. Will enter FEHB code into FPPS and will complete Transfer In SF-2810, Notice of Change in Health Benefits Enrollment. If premiums are paid to NFC, will enter comment. Annuity premium payments being made to NFC in remarks area. Payroll and carrier copies of SF-2810 will be forwarded to the Benefits Processing Group, D-2671. See page xii for identification of the appropriate Benefits Processing Group and mail code for your agency.

**Payroll Operations Division**

**Benefits Processing Group:**

Submits carrier copy of Transfer In SF-2810 to carrier on receipt from the SPO. Notifies NFC if FEHB premiums are being paid by the annuitant rather than deducted from annuity.

**HEALTH BENEFITS****FEDERAL EMPLOYEES DENTAL AND VISION INSURANCE PROGRAM (FEDVIP)****General Information:**

On December 23, 2004, President George W. Bush signed the Federal Employee Dental and Vision Benefits Enhancement Act of 2004 (P.L. 108-496). The Office of Personnel Management (OPM) issued Benefits Administration Letter (BAL) #06-602 detailing the program overview and Agency responsibilities.

The FEDVIP Program allows an employee to pay dental and vision benefit premiums through payroll deductions on a pre-tax basis. The following seven carriers offer dental plans:

Aetna Life Insurance Company  
CompBenefits  
Government Employees Hospital Association (GEHA)  
MetLife, Inc.  
Triple-S, Inc.  
United Concordia Companies, Inc.

The following three carriers offer vision plans:

Blue Cross Blue Shield  
Spectera, Inc.  
Vision Service Plan (VSP)

The BENEFEDS Portal administers the FEDVIP Program. It is responsible for premium collection and problem resolution for all FEDVIP plans. In cases of insufficient pay or leave without pay, after two consecutive attempts to obtain premium deductions, BENEFEDS will bill the enrollee directly. However, direct premium payments made to BENEFEDS will be post-tax and employees will lose the benefit of pre-tax.

There are currently three FPPS pay codes used for the FEDVIP program, DEN (dental premiums), VIS (vision premiums), and DVC (dental and vision combined premiums). The FEDVIP deduction(s) from pay will be withheld in total or not at all. These deductions will not be prorated. FEDVIP deductions follow Long Term Care Insurance and Flexible Spending in the order of precedence for withholding from pay.

The Payroll Office cannot make any changes to the FEDVIP deductions. There will be no retroactive adjustments made by the payroll office. Repayment of missed deductions will be coordinated directly between the employee and BENEFEDS.

**Client****Employee:**

Must be in a position eligible for Federal Health Benefit coverage.

Employee elects dental and/or vision via the BENEFEDS Portal during open seasons. Employees cannot enroll using the Health Benefits election form (SF2809) or through Employee Express.

FEDVIP open season will be held concurrently with the Federal Employees Health Benefits (FEHB) open season and Flexible Spending.

Employee questions regarding election procedures and amounts withheld through payroll deduction should be addressed to <https://www.benefeds.com> or 1-877-888-FEDS (3337).

**Servicing Personnel Office:**

Will be able to view the FEDVIP amounts withheld by looking at the Pay Calculate Detail (PDVW) and Voluntary Deductions screens for pay codes DEN, VIS, and DVC in FPPS.

**Division of FPPS System Management**

FPPS will receive a data file from BENEFEDS to be uploaded in the system on the last Friday of the pay period. The file will provide the biweekly amount to be withheld for each type of FEDVIP plan. FPPS will notify the administrator of any problems by sending the BENEFEDS Portal a file each pay period which will contain all the records that could not be loaded. This file will also contain a record for each employee who did not have their FEDVIP amounts deducted due to insufficient funds or separations.



**HEALTH BENEFITS****FEDERAL EMPLOYEES HEALTH BENEFITS CHILDREN'S EQUITY ACT****General Information:**

Public Law 06-394, the "Federal Employees Health Benefits Children's Equity Act of 2000", requires mandatory self and family coverage for FEHB-eligible employees who do not comply with a court or administrative order to provide health benefits for their children. An employee subject to such an order must enroll in self and family coverage in a plan that provides full benefits to his/her child(ren) in the area they live or provide documentation that he/she has other health coverage for the children. If the employee does not enroll in an appropriate health plan or provide documentation of other coverage for the children, the agency must enroll the employee for self and family coverage in the Basic Option of the Blue Cross and Blue Shield Service Benefit Plan (enrollment code 112).

**Client****Servicing Personnel Office:**

Enrolls employee in self and family coverage (code 112) for those in non-compliance of the court or administrative order. Refer to OPM Benefits Administration Letters 02-203 and 04-204 for detailed information.

Includes the following annotation in the "remarks" section of the SF-2809 when accomplishing input in the FPPS FEHB command for employees involuntarily enrolled in health benefits to provide coverage for the children: "Being enrolled for self and family coverage involuntarily under Public Law 106-394".

Submits the name, social security number, and health benefit code of employees under a court or administrative order to provide family coverage who have or have not been involuntarily enrolled to the Benefits Branch.

**Payroll Operations Division****Benefits Branch:**

Receives information from Servicing Personnel Office and monitors Employee Express transactions during Health Open Season to ensure that no changes are made to self only by the employee.

Notifies Servicing Personnel Office of any changes in the employee's self and family coverage.

**HEALTH BENEFITS**  
**PREPAYMENT OF HEALTH BENEFITS PREMIUMS**

**General Information:**

Employees have the option of paying for health benefits premiums in advance of a period of insufficient pay or leave without pay, rather than paying on return to duty. The pre-payment of premiums can be done either through payroll deduction or by check. Pre-payments made by check **will not** qualify for the pre-tax option even if the employee has elected the FEHB premium conversion (pre-tax). Pre-payments made by payroll deduction in the current year for the coming year also **will not** qualify for the pre-tax option. Only pre-payments made in the current year for the current year will qualify for the pre-tax option, if elected.

**Client**

**Servicing Personnel Office:**

Advises employees who are planning for a period of insufficient pay (LWOP) of the option to pre-pay health benefits premiums either through payroll deductions or by check. Will provide the employee with the form on page A-26 of the Appendix to submit to Payroll Operations to establish the payroll deductions or to submit with check or money order.

**Payroll Operations Division**

**Review and Analysis Branch:**

Receives pre-payments made by check and provides supporting paperwork to the Debt Management Branch after deposit is complete.

**Payroll Operations Branch:**

Receives requests for pre-payment of health benefits premiums by payroll deduction and will establish the deduction in FPPS. Supporting paperwork will be provided to the Debt Management Branch.

**Debt Management Branch:**

Receives supporting documentation for pre-payments and applies pre-payment to the pay period for which it is intended.

**LEAVE AND EARNINGS STATEMENT**  
**REQUEST FOR REMARK/MESSAGE**

**General Information:**

Agencies may request having a Remark/Message printed on the bottom of the Leave and Earning Statement (LES). Remarks may be no more than four lines of 100 characters each. If a client agency's remark is already scheduled to be printed on the LES and another requested remark is lengthy, the remark will not be printed and the agency will be notified.

**Client**

Requests for Remarks/Messages to be printed on the LES, must be in writing and may be faxed to the Customer Service Office at (303) 969-5463 or mailed to:

Department of the Interior  
National Business Center  
Personnel and Payroll System Division  
7301 W. Mansfield Avenue  
Denver, CO 80235

Include the following in your written request:

- The text of the remark.
- To whom the remark applies. (For example: all employees, the Department of the Interior, or the Bureau of Reclamation only).
- Which pay period(s) the remark should be printed.
- Contact person and telephone number.

## **LEAVE BUY-BACK PROCEDURES**

### **General Information:**

An employee who sustains a traumatic job-related injury is entitled to continuation of regular pay for a period not to exceed 45 calendar days. At the end of the 45 days, an employee may decide to take sick or annual leave, or both, to avoid possible interruption of income. If the employee elects to take leave and the claim for compensation is subsequently approved, the employee may arrange with the employing agency to buy back the leave used and have it reinstated to the employee's account. Employees who sustain an occupational illness may elect to take leave and submit a claim for compensation. If subsequently approved, the employee may buy back the leave used.

The compensation from the Office of Workers' Compensation Program (OWCP) to which he or she is entitled would pay a part of the buy-back cost directly to the employing agency and the employee would have to pay the balance. The employee's portion of the leave buy-back indebtedness must be paid in a lump sum and cannot be accomplished by means of a payroll deduction. If the employee fails to pay his/her portion of the leave buy-back within one year of approval of the leave buy-back by OWCP, the compensation funds will be returned to OWCP.

These funds cannot be paid to the employee nor used to buy back only part of the leave period for which compensation has been awarded. Since an employee has already been paid, via charge to sick/annual leave, compensation funds can be used only to buy back leave charged for the period awarded and as identified on the OWCP check. Payment of such funds to the employee would cause dual compensation. If the employee fails to pay his/her portion and the compensation funds have been returned to OWCP, the employee loses all claim to the funds and would have to file a new claim with OWCP if he/she changes his/her mind. The employee has the option of filing for a shorter period of time or for fewer hours used or for only annual or sick leave hours used in order to reduce his/her "out-of-pocket" expense.

### **Client**

### **Servicing Personnel Office:**

Counsels employees concerning their benefits under these procedures.

### **Safety Officer/ Designated Official:**

Submits the following completed forms to the appropriate Payroll Operations Specialist:

- Form CA-7a, Time Analysis Form. The CA-7a should list dates, number and type of hours for the period the leave buy-back covers. The CA-7a is not required if all hours used are continuous for the period stated on the CA-7b.

- Form CA-7b, Worksheet/Certification and Election Form, Items A through G. **Do not** complete items H through J of the form, the Payroll Specialist will complete these items of the form, after verifying the hours on the CA-7a and Items A through C and Item E on the CA-7b.

Mails or faxes these forms to the appropriate Payroll Operations Specialist for your bureau/agency (see page xi, of the Preface of this manual for fax numbers and mailing address).

Provides completed form CA-7b to employee for review, election, and signature after receipt from the Payroll Specialist.

Assists employee, as needed, in completing forms required by the Leave Buy-Back procedures.

Submits the following completed forms to OWCP:

- CA-7 Claim for Compensation (showing dates claimed)
- CA-7a Time Analysis Form (required when leave dates are intermittent or when more than one continuous period of leave is claimed)
- CA-7b Worksheet/Certification and Election Form
- Medical Documentation

**NOTE:** Depending on one of the following situations, OWCP will:

1. Automatically generate form CA-1208 which states the claim for compensation from OWCP has been approved for Leave Buy-Back and the payment has been made to the employing agency, if the claim is payable as presented, or
2. Manually generate form CA-1208a which states that the claim for compensation from OWCP has been partially approved, if only a portion of the claim is payable. (For example, the medical documentation supports some but not all of the hours claimed).
3. Notify the employee via form letter CA-1207 if a significant variance exists where the estimated OWCP entitlement is more than ten percent above the actual OWCP entitlement. If the employee wants to proceed with the Leave Buy-Back, the employee and the Payroll Specialist must complete form EN-1207, Application for Reinstatement of Leave, and submit to OWCP, or
4. Notify the employee in writing if none of the claim is payable because medical evidence received by OWCP is insufficient.

**Employee:**

Completes the following forms and submits them to the Safety Officer/Designated Official:

- CA-7 Claim for Compensation
- CA-7a Time Analysis Form (Lists dates daily for the period leave buy-back covers)

- CA-7b Worksheet/Certification and Election Form (Signs and Dates this form **ONLY** when wishing to repurchase applicable leave)
- Medical Documentation

Forwards any correspondence received from OWCP related to payment, partial payment, or denial of leave buy-back through the Safety Officer/Designated Official to the Payroll Specialist.

**Client Accounting Office:**

Deposits compensation checks received from OWCP and notifies the POD Payroll Operations Specialist of such receipt, providing the date and amount of payment.

Bills employee for his/her portion of leave buy-back costs, upon notification from POD.

Returns compensation funds to OWCP when the employee fails to pay his/her portion of the leave buy-back costs within one year of approval of the leave buy-back from OWCP.

**Payroll Operations Division****Payroll Operations Specialist:**

Prepares written correspondence on leave buy-back matters and responds to oral inquiries.

Verifies the dates, number and type of leave hours reported on the CA-7a.

Completes form CA-7b, Items H through J, and mails/faxes to Safety Officer/Designated Official after verifying Items A through C and Item E.

Notifies Client Accounting Office to bill employee for his/her portion of the buy-back costs, after OWCP check is received.

Adjusts leave records, as appropriate, once the Bill for Collection is paid in full.

Inputs and tracks a One-Time Adjustment (OTA) to adjust current and/or prior years, as appropriate.

Inputs data to create the W-2C for prior year Medicare and OASDI adjustments, as appropriate.

**Benefits Processing Group:**

Reports corrected sick leave balances to OPM for separated employees covered under the Civil Service Retirement System.

**Review and Analysis Branch:**

Forwards all payments received from OWCP to the Client Accounting Office for deposit and/or final disposition.

Advises the Payroll Operations Specialist when such funds are received.

## **LEAVE SHARE PROGRAM**

### **General Information:**

The head of the agency is responsible for administering the leave share program and designating appropriate officials to handle the program. The Servicing Personnel Office (SPO) is responsible for providing personnel services including rules, regulations, and guidelines regarding leave share qualifications to their respective work units.

**NOTE:** The Family Friendly Leave Act (FFL) must be considered in determining an employee's eligibility to become a leave recipient under the Leave Share Program.

If the recipient has any remaining hours of donated leave, the FPPS system will systematically prorate these hours to the donors at the time the emergency ends.

### **Client**

### **Employee:**

An employee may make written application to their SPO to become a leave share recipient. Minimally, leave applications must contain:

- the potential recipient's name, position title, and grade or pay level
- the reasons transferred leave is needed, including a brief description of the nature, severity, and anticipated duration of the medical emergency, and if it is a recurring one, the approximate frequency affecting the potential leave recipient
- the recipient's employing agency may require certification from one or more physicians, or other appropriate experts, with respect to the medical emergency
- any additional information that may be required by the potential leave recipient's employing agency.

Reports correct number of hours to timekeeper and reviews documents for accuracy.

Coordinates with supervisor for approval of needed advances.

### **Servicing Personnel Office (SPO) or Responsible Office Manager (ROM):**

Reviews leave share requests to determine that applicant qualifies for receipt of donated leave.

Notifies the employee of approval or disapproval of leave share eligibility within ten working days of receipt of application.

Notifies the leave recipient upon application approval of any rules, regulations, and guidelines pertaining to participation in the leave transfer program.

SPO establishes leave share cases and is responsible for input of donations.



Maintains files or records of all recipient/donor forms.

Initiates a Leave Transfer via the LSIN command in FPPS only when first establishing the leave share case. Use the LSCG command to view or make changes or deletions on established cases.

Terminates leave share when recipient's emergency ends after verifying that all donations and corrected Time and Attendance Reports are processed. The Leave Share Termination Checklist is available to assist with this process. (See the checklist in the Appendix, page A-11).

Notifies Payroll Operations of termination on conversion Leave Share cases which were established prior to FPPS.

Notifies non-FPPS donors' agencies when Leave Share is terminated and donations will be returned to donors.

**Timekeeper:**

Coordinates with recipient, recipient's supervisor, Serving Personnel Office, and Payroll Coordinator regarding status of recipient's leave share.

Codes current Time and Attendance Report and/or "amended" Time and Attendance Report for leave share, as appropriate.

**Payroll Operations Division**

**Payroll Processing Group:**

Monitors conversion Leave Share cases established before FPPS.

Processes requests for audits on established cases.

Advances leave and processes edits based on employing agency specifics.

Verifies accurate payment made to leave share recipient based on information submitted from employing agency.

Returns leave donations on terminated conversion Leave Share cases. Notifies the Leave Share coordinator of returned donations for non-FPPS donors.

Reduces advance balance by remaining available donations per Servicing Personnel Office's instruction upon termination of participation in the Leave Share Program.

## **LIFE INSURANCE PREMIUMS**

### **General Information:**

Public Law 105-311 allows employees the opportunity to pay their life insurance premiums directly if their pay, on an ongoing basis, is insufficient to make the premium withholdings. Insufficient pay on an ongoing basis means that the employing office expects that during the next six months or more, an employee's regular pay, after all other deductions, will not be enough to cover the required withholdings. This does **not** apply to employees in a non-pay status. This refers to an employee who does not work enough, either as an intermittent or as a part-time employee with coverage, to earn sufficient pay to cover the withholdings or an employee with a debt situation that involves withholding of most pay for an extended period of time. Most employees can pay for basic life insurance through the normal payroll deduction process. It is usually the premiums for optional insurance coverage that are not withheld due to insufficient pay.

An employee in this situation will be given the option to reduce or terminate FEGLI coverage or to pay the premiums directly to the agency. The premiums must be paid directly to the Payroll Office each pay period. The Servicing Personnel Office (SPO) should give the employee a written notice as indicated in Benefits Administration Letter (BAL) 99-202, dated February 9, 1999, regarding choices to be made. If the employee chooses to terminate FEGLI, the SPO will enter the FEGLI code change into the FPPS system. If the employee chooses to terminate coverage, the SPO should monitor the pay in order to automatically reinstate the FEGLI coverage when the pay becomes sufficient to cover the withholdings.

If the employee chooses to continue the FEGLI coverage, arrangements will be made with the Payroll Office to collect the premiums. If the employee fails to make the payments on time, payroll will notify the SPO who will notify the employee of possible cancellation of FEGLI coverage as indicated in BAL 99-202.

### **Client**

### **Servicing Personnel Office:**

Monitors records of employees with less than full-time tours of duty who elect FEGLI optional insurance to assure there is sufficient pay for collection of premiums.

Notifies employee, who has been determined to be eligible for direct premium payment, of the availability of this provision. Verifies the amount of premiums to be paid each pay period with the Benefits Processing Group and instructs the employee to make checks payable to the Department of the Interior and mail to: Department of the Interior, National Business Center, Payroll Operations Division, D-2613, P O Box 272030, Denver, CO 80227-9030. Requests that the employee notate the check for FEGLI premiums, with employee's name, social security number, and agency/bureau. Notifies Benefits Processing Group in the Payroll Operations Division when an employee elects to pay premiums directly.

If employee fails to make payment on time, notifies employee in writing of need to make premium payments within 15 days or insurance will be cancelled. Processes cancellation of insurance coverage if Payroll Office advises that premiums have not been made within 15 days after notification.

Reinstates coverage when pay becomes sufficient to collect premiums for employees who chose to terminate coverage.

**Employee:**

Makes election regarding direct payment of premiums, reductions in coverage, or termination of coverage. If direct payment is elected, must submit to Payroll Operations Division, as indicated in notice provided by SPO.

**Payroll Operations Division****Benefits Processing Group:**

Runs quarterly queries to identify employees whose FEGLI premiums have not been paid due to insufficient pay for reasons other than non-pay status. Provides names of identified employees to SPO, along with amount of premiums owed per pay period.

Tracks direct premium payments for an employee when notified by SPO that employee will be making direct premium payments. Notifies SPO of non-payment if premiums are not received.

Completes transactions necessary to transfer direct premium payments to the Office of Personnel Management (OPM)

**Review and Analysis Branch:**

Receives and deposits checks submitted as payment of FEGLI premiums. Notifies Benefits Processing Group of receipt.

Uses transactions completed by Benefits Processing Group to assure premiums are reported to OPM via RITS.

## **MILITARY LEAVE**

### **General Information:**

An employee is entitled to time off at full pay for certain types of active or inactive duty in the National Guard or as a Reserve of the Armed Forces.

### **Coverage**

Any full-time Federal civilian employee whose appointment is not limited to one year is entitled to military leave. Military Leave under 5 USC §6323 (a) is prorated for part-time career employees and employees on an uncommon tour of duty.

### **Types of Military Leave**

5 U.S.C. 6323(a) provides 15 days (120 hours) per fiscal year for active duty, active duty training, and *inactive duty training*. An employee can carry over a maximum of 15 days (120 hours) into the next fiscal year.

**Note:** Inactive Duty Training is authorized training performed by members of a Reserve component not on active duty and performed in connection with the prescribed activities of the Reserve component. It consists of regularly scheduled unit training periods, additional training periods, and equivalent training. For further information, see Department of Defense Instruction Number 1215.6, March 14, 1997.

5 U.S.C 6323(b) provides 22 workdays (176 hours) per calendar year for emergency duty as ordered by the President, the Secretary of Defense, or a State Governor. This leave is provided for employees who perform military duties in support of civil authorities in the protection of life and property or who perform full-time military service as a result of a call or order to active duty support of a *contingency operation* as defined in section 101 (a) (13) of title 10, United States Code.

**Note:** The term contingency operation means a military operation that (a) is designated by the Secretary of Defense as an operation in which members of the armed forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing military force; or (b) results in the call or order to, or retention on, active duty of members of the uniformed services under section 688, 12301(a), 12302, 12304, 12305, or 12406 of title 10, United States Code, chapter 15 of title 10, United States Code, or any other provision of law during a war or during a national emergency declared by the President or Congress.

5 U.S.C. 6323(c) provides unlimited military leave to members of the National Guard of the District of Columbia for certain types of duty ordered or authorized under title 39 of the District of Columbia Code.

5 U.S.C. 6323(d) provides that Reserve and National Guard Technicians only are entitled to 44 (352 hours) workdays of military leave for duties overseas under certain conditions.

### **Use of Military Leave**

Military leave should be credited to a full-time employee on the basis of an 8-hour workday. The minimum charge to leave is one hour. **An employee may be charged military leave only for hours that the employee would otherwise have worked and received pay.**

Employees who request military leave for inactive duty training (which generally is 2, 4, or 6 hours in length) will be charged only the amount of military leave necessary to cover the period of training and necessary travel. Members of the Reserves and/or the National Guard will not be charged military leave for weekends and holidays that occur within the period of military service.

A full-time employee working a 40-hour workweek will accrue 120 hours (15 days X 8 hours) of military leave in a fiscal year, or the equivalent of three 40-hour workweeks. Military leave under 5 USC §6323 (a) will be prorated for part-time employees and for employees on uncommon tours of duty based proportionally on the number of hours in the employee's regularly scheduled biweekly pay period.

### **References**

5 USC §5519 and §6323

Public Law 106-554, December 21, 2000

Comptroller General Opinions:

B-227222 (11/05/78) – Entitlement

B-211249 (09/20/83) – Incompatible with Civilian Service

B2412272 (02/15/91) – Duty into new leave year

The Comptroller General of the United States has issued extensive guidance concerning how amounts received for law enforcement leave must be credited against the civilian pay. These instructions may be found in the Comptroller General Decision, B-133972, dated October 14, 1969. In summary, the Comptroller General Decision states that the gross amount of military pay received for a day on which an employee is excused from civilian duty for law enforcement leave should be deducted from the civilian compensation for the excused period. However, the employee may retain the daily military pay to the extent it exceeds the civilian compensation for any day or part of a day on which law enforcement leave is granted. The Comptroller General has further stated that amounts so credited may be returned to the appropriation from which the civilian pay was paid.

In accordance with the above, employees whose time is being charged to pay code 072 or 074 should be advised of the requirement to offset the military pay from civilian pay.

**Offset Procedures for Pay Codes 072 and 074  
Military Leave for Law Enforcement and  
District of Columbia National Guard Military Leave**

**Client**

**Employee:**

Upon receipt of military pay, the employee has two options:

1. The employee may forward a copy of his/her military pay stub, along with a check for the amount of net military pay, less any payment for travel, transportation, or per diem, to:

Department of the Interior  
National Business Center  
Payroll Operations Division, D-2613  
P O Box 272030  
Denver, CO 80227-9030

2. The employee may forward a copy of his/her military pay stub and orders to the address above, except with mail code D-2660 instead of D-2613. A bill will be issued for the amount of the overpayment of civilian pay.

Due to the potential for negative consequences, employees are urged to pay the excess civilian pay to Payroll Operations in the same tax year as it was received.

**Supervisor:**

Informs employee of the law regarding military pay and the use of pay codes 072 and 074.

**Timekeeper:**

Refers to Military Leave Matrix on page 93 for proper pay codes.

Forwards pertinent information to the Payroll Operations Division.

**Payroll Operations Division**

**Review and Analysis Branch:**

Receives copy of military pay stub and check for amount of net military pay.

Forwards pertinent information to the Payroll Processing Group for input into FPPS.

**Payroll Processing Group:**

Inputs Military Leave Offset into FPPS when check is received in the Review and Analysis Branch.

Reconciles amount of offset between civilian and military pay. Sends paperwork to the Debt Management Branch to issue Bill for Collection.

**Debt Management Branch:**

Issues a Bill for Collection to collect military leave offset due.

**FAA ONLY****Payroll Operations Division****Payroll Processing Group:**

Queries FPPS and identifies employees who have been coded with pay codes 072 or 074.

Sends query to PLS every pay period.

Calculates the amount of overpayment and notifies either:

- (1) Debt Management Branch for current employees
- (2) DOT Finance Office for separated employees

**Payroll Liaison Staff:**

PLS sends memo to the employees on the query and requests a copy of the employee's military pay stub.

Monitors the query and follows up on non-receipt of military pay stub.

Addresses questions about process.

Resolves issues if leave is coded incorrectly.

Works with POD if employee has not returned to duty.

Transmit military pay stubs to POD as received.

**MILITARY LEAVE MATRIX**

Citation	Pay Code	Days/Hours Frequency	To be used when on. . .	Not allowed while on. . .	Impact on Civilian Pay/Leave	Notes
5 USC 3223 (a) 32 USC 505 14 USC 712	070	120 hours per fiscal year	Active duty, active duty training, inactive duty training.	Temporary appointment of 1 year or less.	Receives normal pay except Sunday Premium; accrues normal leave	1, 2, 7, 8
5 USC 6232 (b) 14 USC 712	072	22 work days per calendar year	Full-time active duty IAW 10 USC 331,332, 333, 12406 or 32 USC 502 (f).	Temporary appointment of 1 year or less; or on active duty IAW 10 USC 688, 12301 (d), 12302, 12304, 12305 or 12306.	Must repay agency lesser of military or civilian pay; accrues normal leave.	1, 2, 7, 9
5 USC 6323 (c)	074	Unlimited	Parade or encampment IAW 39 DC Code.	Extended active duty for the current national emergency (09-11-01).	Must repay agency lesser of military or civilian pay; accrues normal leave.	2, 7
5 USC 6323 (d)	078	44 days per calendar year	Full-time active overseas non-combat duty without military pay IAW 10 USC 12315, or 12301 (b) or (d).	Active duty during war or national emergency declared by the President.	Receives normal pay except Sunday premium, accrues normal leave.	2, 7, 9
10 USC 12301 (d) or 12302 32 USC 505	103	Unlimited	LWOP-US; furlough, extended periods of full-time active duty/training.		Receives NO civilian pay or leave.	3, 4, 5, 6, 7

**Notes:**

1. Pro-rated number of hours given to part-time, irregular schedules.
2. Not charged on non-duty days or holiday.
3. Charged on holidays.
4. May use 120 paid hours of military leave per fiscal year without processing Return to Duty action; manually pay and adjust leave.
5. May elect to receive lump sum for annual leave balance; manually pay and adjust leave..
6. May elect to make deposit for Thrift for estimated civilian earnings during LWOP period (USERRA).
7. Supervisor/timekeeper should examine orders to determine eligibility.
8. May carryover full year accrual into following year, maximum 240 hours may be used in a fiscal year. Minimum charge to leave is one hour. Unused hours over 120 forfeit at the beginning of a new fiscal year.
9. No carryover of remaining unused entitlement from calendar year to calendar year.



## MILITARY SERVICE CREDIT DEPOSITS

### General Information:

When using FPPS commands, VDIN/VDCG gives the opportunity to enter Military Service Credit Deposits. **THIS OPTION IS FOR THE USE OF THE PAYROLL OPERATIONS DIVISION BENEFITS BRANCH ONLY. DO NOT ENTER ANY DATA AS IT CAN ADVERSELY IMPACT AN EMPLOYEE'S PAY AND RETIREMENT HISTORY.**

### Client

### Servicing Personnel Office:

Prepares FRC-CALC, or other automated retirement program worksheet. **Must** complete Block 11, Interest Accrual Date, in preparing manual worksheet. For CSRS employees, this will be the date first covered by retirement plan. For FERS employees with more than five years frozen service at time of conversion/election of FERS, this will be the date first covered by CSRS retirement plan. For new FERS employees and those with less than five years service at time of conversion/election of FERS, this will be the date of first coverage under FERS. This date determines the rate used to compute interest.

**NOTE:** FERS employees with five years or more of frozen service pay military deposit at the CSRS rate.

Computes total service for each period of military service.

Multiplies earnings by appropriate percentage to calculate the deposit due (7 percent CSRS and 3 percent FERS).

Multiplies earnings by the appropriate percentage to calculate the deposit due (7 percent for CSRS and 3 percent for FERS). Deposits for Military service performed during 1999 and 2000 are subject to the same temporary increase that applied to employee retirement deductions for that year. Use the table below to compute military deposits for service during those years.

<b>Military Deposits</b>			
	<b>1999</b>	<b>2000</b>	<b>Other Years</b>
CSRS	7.25%	7.40%	7%
FERS	3.25%	3.40%	3%

Computes interest due at the time deposit is initiated. If preparing with an automated Benefits program follow the guidelines provided. Benefits Processing Group will compute if automated program not available.

Forwards the original documents (SF-2803, Application to Make Deposit or Redeposit; automated worksheet and copy of DD-214, Report of Separation from the Armed Forces of the

United States) with payment or payroll deduction authorization to Benefits Processing Group, Attention: Military Deposit, D-2671.

Checks should be made payable to the Department of the Interior. In the memo portion, reference the check as a military deposit. Checks received in the servicing Personnel Offices should be immediately forwarded to the Review & Analysis Branch, D-2613, for timely deposit to OPM and to insure military service deposit accounts will not incur additional interest charges.

Furnishes employee with copy of completed work sheet and copy of retirement record provided by Benefits Processing Group.

**NOTE:** For further information concerning military deposits see CSRS and FERS Handbook, Chapter 23, formerly FPM Supplement 830-1.

**Client Accounting Office:**

Forwards all checks to Review and Analysis Branch, Attention: D-2613, or if check is payable to the agency, deposits to agency's suspense account and transfers to Deposit Fund Account 14X6276.01 on SF-1081, Voucher Schedule of Withdrawal and Credits, or through Intra-Government Payment and Collection (IPAC).

Advises Review and Analysis Branch of the intent of the deposit and follows up with backup paperwork.

**Employee:**

Obtains earnings estimate from the Department of Defense and forwards to the appropriate Servicing Personnel Office.

Provides written authorization to Servicing Personnel Office for payroll deductions.

Makes check payable to the Department of the Interior, with social security number and "Military Service Deposit" noted in the memo portion of the check.

**Payroll Operations Division**

**Benefits Processing Group:**

Maintains file of OPM Form 1514's or automated worksheet; SF-2803's; and DD-214's, until employee separates or retires.

Establishes payroll deductions.

Posts deductions/cash collections to OPM Form 1514.

Computes interest on unpaid balances on interest accrual date and notifies employee. Updates balance due in FPPS for employees with payroll deductions.

Forwards two copies of completed OPM Form 1514 and/or automated worksheet and a working copy (system-generated SF-2806/SF-3100 indicating year and amount paid) to the Servicing Personnel Office. (One copy is to be filed in the employee's OPF and the other is to be sent to the employee).

Forwards SF-2803 and OPM Form 1514 or automated worksheet with SF-2806/SF-3100 to the Office of Personnel Management at the time of separation.

Responds to questions from employees and agency.

**Review and Analysis Branch:**

Deposits all payments received at bank, processes through system via Automated Check Deposit System, and records credit in the POD Suspense Account 14X6276.01 by Social Security Number.

Notifies the Benefits Processing Group when payment is received for Military Service Deposit.

**NON-TAXABLE SUBSIDY**  
**(TRANSPORTATION)**

**Client**

**Client Accounting Office:**

Authorizes non-taxable transportation subsidy.

Forwards authorized memorandum (see Appendix, page A-15) to the appropriate Payroll Processing Group to process subsidy payment.

**Servicing Personnel Office/Payroll Liaison:**

Encodes non-taxable transportation into the FPPS system using ETIN command.

**Payroll Operations Division**

**Payroll Processing Group:**

Encodes non-taxable transportation subsidy into FPPS system for payment to employee for prior pay periods.

**ORDERED WAGE WITHHOLDINGS****FEDERAL TAX LEVIES/BANKRUPTCIES/GARNISHMENTS/CHILD SUPPORT/ ALIMONY****General Information:**

The legal process is any writ, order, summons, levy, or other similar process in the nature of garnishment that orders an agency to withhold an amount from the pay of an employee and to make a payment of such withholding to a specified party to satisfy a legal obligation. Documents must be issued by a court, state agency, or government entity.

The following office is the designated agent to accept legal process for garnishment actions:

Department of the Interior  
National Business Center  
Chief, Payroll Operations Division  
Attention: D-2640  
7201 W. Mansfield Avenue  
P O Box 272030  
Denver, CO 80227-9030

Legal process is not considered properly served for an employee until it is received by the Payroll Operations Division.

The designated agent shall note the date and time of receipt on the legal process.

**Client****Responsible Office:**

Immediately forwards any ordered wage withholding documents received to the address listed above. Human Resources Offices should make no entries on any of the documents prior to forwarding them to the Debt Management Branch (DMB). Copies should not be made of the documents for the employee's Official Personnel File or any other personnel file, due to the Privacy Act. If processing time is critical, documentation may be faxed to the Debt Management Branch at (303) 969-5392. Original documents should be subsequently mailed to the above address.

**Payroll Operations Division****Debt Management Branch:**

Receives documentation of legal process requesting a deduction. Annotates date and time of receipt of documents.

Reviews each order to ensure that it meets the Code of Federal Regulations. Contacts appropriate party for additional information/clarification, as needed.

Responds to interrogatories to legal processes within the specified time frame.

Sends written notice of garnishment action, along with a copy of the legal process, to the employee at his/her last known address. The pay period for the first deduction will be noted.

Returns unaccomplished garnishment to the court, attorney, child support enforcement office, or tax official if unable to identify the employee's name and SSN in the current index record or if the employee has separated.

Establishes applicable deduction on the employee's master record.

Retains the source documents in official files.

Notifies attorney, court, trustee, etc., when an employee separates or is in a non-pay status.

Receives inquiries on ordered wage withholdings.

Consults with the Office of the Solicitor or General Counsel, as needed.

### **Voluntary Child Support/Alimony**

The Code of Federal Regulations, 5 CFR 550.371, requires an agency to permit an employee to make a voluntary deduction for child support and/or alimony.

Employee must forward a written request to the Debt Management Branch in order to implement a voluntary child support/alimony deduction. The following information must be included on the request:

- Employee's name and social security number
- Name of the employing agency/bureau
- Biweekly deduction amount
- Pay period the deduction should begin
- PRINTED name and address of payee (Provide bank routing number, account number, and state checking or savings for electronic deposits)
- Statement must include employee's signature, date, and daytime telephone number

A written statement must be sent to the DMB to cancel a voluntary deduction.

### **Federal Tax Levy**

The DMB receives Federal Tax Levy forms (668-W) which contain 5 parts. The Debt Management Branch retains Part 1 for its records. Parts 2-5 are forwarded to the employee along with a cover letter from DMB, giving the date of implementation and point of contact. The employee must send Part 3 to the Internal Revenue Service and return Part 4 to DMB in order to claim exemptions. Parts 2 and 5 are for the employee's records. If Part 4 is not returned

to DMB within 10 days of the notice, a deduction will start using the default status of Married – Filing Separately with one exemption. This will allow a biweekly net pay of \$336.54 (2007).

### **Treasury Offset Program**

The Treasury Offset Program (TOP) is a system used for identification and collection of debts owed to the Federal Government and certain state agencies. The Debt Collection Improvement Act of 1996 requires federal agencies to offset federal payments (salary, travel, etc.) to collect delinquent debts. Active payees within the Federal Personnel/Payroll System are compared to the debt database (TOP), and where a match is identified, an offset may occur. The DMB is responsible for reviewing the debts and “marking” the appropriate debts to be sent to FPPS for collection. Deductions will begin immediately for federal tax levies, and within 30 days for all other debts. The Payroll Office does not have the authority or ability to change or stop a TOP deduction. Responsibility for termination of these collections lies with the initiating agency/entity.

When an employee separates, the appropriate entity is notified of the separation date. All cases will be closed in FPPS with an end date of one year from the separation date, except for child support.

**OTHER TAXABLE INCOME****CHANGE OF DUTY STATION****General Information:**

During recent years, the Internal Revenue Service Code has been modified to classify more employee benefit payments as taxable income. Most of these changes have occurred in the travel expense reimbursement area. Examples include 1) certain expenses associated with a change of duty station which are either paid on behalf of or reimbursed to the employee including home sale incentive allowances, 2) per diem for indefinite travel, and 3) delinquent travel advances. In order to simplify the taxable income reporting process, Pay Code (P.C.) 33B will now be used to report all taxable income not specifically identified to another pay code.

"Other Income Summary Sheet" (see Appendix, page A-16) should be used to report taxable income for the examples cited above, as well as any other taxable income that is paid to an employee outside the FPPS System for which a specific pay code is not established. Agency specific change of station forms should not be sent to the Payroll Operations Division (POD).

For tax purposes, income is to be reported the year in which the payment is made. In order to best meet this requirement, Summary Sheets should be submitted to the appropriate Payroll Processing Group, concurrent with employee payments. It is recommended that Summary Sheets be submitted no later than the first week of November and on a current basis after the first week in November through the end of the pay year to assure timely and accurate processing. Processing cannot be guaranteed for the appropriate tax year if Summary Sheets are received after the close of Pay Period 26.

**NOTE:** Please refer to page 69 for information required for foreign and non-foreign allowances and differentials.

**Client****Client Accounting Office:**

Makes direct payment to or on behalf of employees for all change of duty station allowances including home sale incentive allowances, calculating and withholding appropriate taxes. Reference the Tax Chart on Page 109. Prepares the Summary Sheet and forwards it to the appropriate Payroll Processing Group, concurrent with the payment. (See Appendix, page A-16, and the example on Page 103). Pay codes used on the Summary Sheet are defined as follows:

33A: Moving Allowance-Non-taxable: Includes non-taxable amounts paid to or on behalf of employees for moving expenses.



33B: Gross (pre-tax) amounts paid to or on behalf of or collected from employees for moving expenses. For Relocation Income Tax Adjustment (RITA) computations which result in a debt, report the gross amount as a negative 33B, when the debt is collected. In addition, note that home marketing incentive payments are not covered by the withholding tax allowance (WTA) or RITA; therefore such payments should be excluded from any WTA and/or RITA calculations.

ETW: Estimated taxes withheld or credited by the CAO as a reduction to the gross amount paid to or collected from an employee for moving expenses. For RITA computations which result in a debt, report the applicable tax amount as a negative ETW when the debt is collected.

66A: Net (after tax) amount actually paid to or collected from an employee for moving expenses. For RITA computations which result in a debt, report the net amount as a negative 66A when collected.

Responds to employee questions regarding the calculation of allowances.

Validates entries from reports produced from the labor cost file. If entries are found to be in error and are the result of incorrect data submitted on the Summary Sheet, resubmits a corrected Summary Sheet as it should have been, with "CORRECTION" clearly marked on the top of the form.

### **Payroll Operations Division**

#### **Payroll Processing Group:**

Encodes the Summary Sheet into the FPPS System to update the employee's year-to-date record for tax reporting (Form W-2) purposes.

**NOTE:** The FPPS System will compute the correct amount of federal, OASDI, Medicare, state, and local taxes as appropriate on the taxable income (pay code 33B); and make any final tax adjustments on the employee's salary payment.

### EXAMPLE OF CHANGE OF DUTY STATION

## MEMORANDUM

To: Payroll Operations Division  
Attention: D-2661

From: Finance Officer, BIA

Subject: Other Income Summary Sheet

Change of Station X Indefinite Travel    Other     
(Please check appropriate income being reported)

Employee Name: Jimmy L. Doe SSN: XXX-XX-6789

Department: IN Bureau: 06 Subbureau: NN Block: 299

Taxable Income to Be Reported In Tax Year: 2003

	<u>Amount</u>	<u>O.C. If Other Than 12XX</u>	<u>Cost Account</u>
P.C. 33A (Non-taxable Income)	<u>0.00</u>	_____	<u>112233</u>
P.C. 33B (Taxable Income)	<u>1,000.00</u>	_____	<u>112233</u>
P.C. 66A (Payment Outside FPPS System)	<u>700.00</u>	_____	<u>112233</u>
ETW (Estimated Taxes Withheld by CAO)	<u>300.00</u>	_____	_____

Authorized By

Date

Phone Number

**NOTE:** Using the above as an example, when the \$1,000 P.C. 33B is encoded into the FPPS System, the appropriate amount of taxes is calculated by the system. The difference between the system calculated taxes and the amount withheld as an estimate by the CAO is added to or subtracted from the employee's next regular net salary payment. When estimated taxes (ETW) are not withheld by the employee's CAO, all FPPS calculated taxes are withheld from the employee's next regular net salary payment.

**OTHER TAXABLE INCOME**  
**PER DIEM (TAXABLE) (INDEFINITE TRAVEL)**

**General Information:**

In accordance with Public Law 102-486, enacted on October 24, 1992, a taxpayer will not be treated as being temporarily away from home during any period of employment if such period is expected to exceed one year, and any employer reimbursed expenses received for that period will be considered as taxable income. Agency guidance should be used to determine the taxability of per diem payments made. This section describes the procedures CAO's should follow to withhold taxes from per diem payments and report taxable per diem to the POD for inclusion in the employee's Wage and Tax Statement (Form W-2).

**Client**

**Client Accounting Office:**

Determines the taxability of per diem payments made to employees in accordance with issued guidance.

Computes and withholds taxes from per diem payments made to employees. (See "Note" below). Reference the Tax Chart on page 109.

Prepares and forwards a Summary Sheet to the appropriate Payroll Processing Group. The gross taxable per diem payment should be reported under P.C. 33B (Taxable Income), taxes withheld from payment to the employee should be reported under ETW (Estimated Taxes Withheld by the CAO) and the net payment to the employee should be reported under pay code 66A (Payment Outside FPPS System). (See Appendix, page A-16, and the example on Page 106).

**NOTE:** To avoid confusion and lessen the possibility of imposing a hardship on the employee generated by the tax consequences of multiple transactions in the same pay period, **it is highly recommended that CAO's withhold an estimated amount of tax from each taxable per diem payment and forward a Summary Sheet to the appropriate Payroll Processing Group, as each payment is made.** Any difference between the actual amount of taxes computed by the FPPS System and the amount withheld by the CAO will be reflected on the employee's salary payment for the pay period in which the Summary Sheet is processed by the POD.

**Payroll Operations Division**

**Payroll Operations Group:**

Encodes the Summary Sheet to update the employee's master record for tax reporting (Form W-2) purposes.

**NOTE:** The FPPS System will compute the correct amount of taxes on the taxable income (pay code 33B) and make any final tax adjustments on the employee's salary payment. Reference the Tax Chart on page 109.

**EXAMPLE OF TAXABLE TDY TRAVEL**

## MEMORANDUM

To: Payroll Operations Division  
Attention: D-2662

From: Finance Officer, NPS

Subject: Other Income Summary Sheet

Change of Station    Indefinite Travel  X  Other  
(Please check appropriate income being reported)

Employee Name: Jimmy L. Doe SSN: XXX-XX-6789

Department: IN Bureau: 00 Subbureau: SE Block: C01

Taxable Income to Be Reported In Tax Year: 2003

	<u>Amount</u>	<u>O.C. If Other than 12XX</u>	<u>Cost Account</u>
P.C. 33A (Non-taxable Income)	<u>0.00</u>	<u>          </u>	<u>112233</u>
P.C. 33B (Taxable Income)	<u>100.00</u>	<u>          </u>	<u>112233</u>
P.C. 66A (Payment Outside FPPS System)	<u>57.35</u>	<u>          </u>	<u>112233</u>
ETW (Estimated Taxes Withheld by CAO)	<u>42.65</u>	<u>          </u>	<u>          </u>

\_\_\_\_\_  
Authorized By

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number

**NOTE:** Using the above as an example, when the \$100 P.C. 33B is encoded into the FPPS System, the appropriate amount of taxes is calculated by the system. The difference between the system calculated taxes and the ETW withheld by the CAO is added to or subtracted from the employee's next regular net salary payment. When estimated taxes (ETW) are not withheld by the employee's CAO, all FPPS calculated taxes are withheld from the employee's next regular net salary payment.

**OTHER TAXABLE INCOME****TRAVEL ADVANCES****General Information:**

Tax laws mandate the inclusion of delinquent travel advances issued for temporary duty travel as taxable income. Department of the Interior or agency guidance should be used to determine instances of reportable taxable travel advances.

**Client****Client Accounting Office:**

Makes the determination that an employee's travel advance is taxable income.

Advises employee that above determination has been made and that his/her regular salary payment will be reduced by any taxes required to be withheld on the delinquent travel advance reported as taxable income.

Prepares and forwards a Summary Sheet to the appropriate Payroll Processing Group for each taxable travel advance. (See Appendix, page A-16, and the example on page 108).

It is recommended that a Summary Sheet be sent to the POD monthly for each employee whose travel advance is determined to be taxable income during the month. This will more evenly distribute the workload during the year, decrease the chance of errors, and lessen the possibility of imposing a hardship on employees due to tax consequences of multiple transactions in the same pay period.

**Payroll Operations Division****Payroll Processing Group:**

Encodes the Summary Sheet to update the employee's year-to-date record for tax reporting (Form W-2) purposes.

**NOTE:** The FPPS system will compute the correct amount of taxes on the delinquent travel advance and make any final tax adjustments on the employee's salary payment. Reference the Tax Chart on page 109.

EXAMPLE OF TAXABLE TRAVEL ADVANCE

## MEMORANDUM

To: Payroll Operations Division  
Attention: D-2661

From: Finance Officer, FWS

Subject: Other Income Summary Sheet

Change of Station \_\_\_\_\_ Indefinite Travel \_\_\_\_\_ Other X  
(Please check appropriate income being reported) (Taxable Travel Advance)

Employee Name: Jane M. Doe SSN: 123 45 6789

Department: IN Bureau: 15 Subbureau: 08 Block: 303

Taxable Income to Be Reported In Tax Year: 2003

	<u>Amount</u>	<u>O.C. If Other than 12XX</u>	<u>Cost Account</u>
P.C. 33A (Non-taxable Income)	<u>0.00</u>	_____	<u>112233</u>
P.C. EDT (Taxable Income)	<u>50.00</u>	_____	<u>112233</u>
P.C. 66A (Payment Outside FPPS System)	<u>50.00</u>	_____	<u>112233</u>
ETW (Estimated Taxes Withheld by CAO)	<u>00.00</u>	_____	_____

\_\_\_\_\_  
Authorized By

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number

**NOTE:** Using the above as an example, when the \$50 P.C. EDT is encoded into the FPPS System, the appropriate amount of taxes is calculated by the system. Since no ETW was withheld by the CAO, all assessed taxes on this payment as calculated by the FPPS System will be withheld from the employee's next regular net salary payment.

**OTHER TAXABLE INCOME****STANDARD TAX DEDUCTIONS**

The standard tax deductions for current tax year for other taxable income including change of station, indefinite travel, and taxable travel advances are as follows:

Medicare Tax:	All Employees	- 1.45%
OASDI:	Full CSRS Employees (Retirement Codes 1, 4 and 6)	- Not Applicable
	All Other Employees	- 6.2%
Federal Tax:	All Employees	- 25%
Local Tax:	All Employees subject to Local Tax	- Standard Formula for Locality Involved
State Tax:	All Employees subject to State Tax	- If State Tax is not listed below, then according to the Standard Formula for the state

<b><u>State</u></b>	<b><u>Percent of Gross</u></b>
Alabama	5%
California	6%
Colorado	4.63%
Idaho	7.8%
Illinois	3%
Iowa	6%
Kansas	5%
Maine	5%
Maryland	4.75%
Michigan	3.9%
Minnesota	6.25%
Missouri	6%
Montana	6%
Nebraska	5%
New Mexico	5.3%
New York	7.35%
North Carolina	6%
North Dakota	3.92%
Ohio	3.5%
Oklahoma	5.65%
Oregon	9%
Pennsylvania	3.07%
Rhode Island	7%
South Carolina	7%
Vermont	7.2%
Virginia	5.75%

**NOTE:** Updated information for future years regarding this subject will be included on the NBC web site. Refer to page vi of this manual for information regarding the web site.



**OTHER TAXABLE INCOME****FITNESS/WEALTHNESS SUBSIDY****Department of the Interior ONLY****General Information:**

When an employer pays for or reimburses an employee for a fitness program provided to the employee at a privately-owned, off-site athletic club, the amount of the payment or reimbursement must be reported as taxable income and subsequently reported on the employee's W-2. This includes fees reimbursed to an employee for use of a hotel/resort facility. (26 CFR1.132-1; Paragraph 620 of CCH Payroll Management Guide; IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits; and IRS Publication 525, Taxable and Nontaxable Income.)

However, if the athletic facility is located on the employer's premises (owned or leased), operated by the employer, and substantially all use of the facility is by current or retired employees, their spouses, or their dependent children, then the fees reimbursed to the employee, or paid on the employee's behalf, are excluded from gross income. As such, the payment is not subject to income tax, social security, or Medicare withholding. If all these conditions are not met, the payment is taxable.

Pay Code EFB is used for these transactions so that the W-2 shows the amount as a taxable fringe benefit.

**Client****Client Accounting Office:**

Makes payment to the athletic facility or to employee.

Prepares and forwards a Report of Taxable Fringe Benefits to the appropriate Payroll Operations Group. (See Appendix, page A-18).

**Payroll Operations Division****Payroll Processing Group:**

Encodes the Report of Taxable Fringe Benefit into the FPPS system to update the employee's year-to-date record for tax reporting (Form W-2) purposes.

**NOTE:** The FPPS system will compute the correct amount of federal, Social Security, state and local taxes on the taxable income and deduct those taxes from the employee's current pay.

## **OTHER TAXABLE INCOME**

### **NON-MONETARY AWARD**

#### **General Information:**

The “fair market value” of any significant non-monetary award presented to an employee as recognition must be included in the employee’s W-2 as taxable earnings. Items that could be considered significant for this purpose would be pen-and-pencil sets, clocks, jackets, watches, gift certificates (not exchangeable for cash), tickets to events, or other appropriate items. Follow your agency policy regarding non-monetary awards that must be considered taxable earnings as a fringe benefit.

#### **Client**

#### **Client Accounting Office:**

Prepares and forwards a Report of Taxable Fringe Benefits to the appropriate Payroll Processing Group. (See Appendix, page A-18).

#### **Payroll Operations Division**

#### **Payroll Processing Group:**

Encodes the Report of Taxable Fringe Benefit into the FPPS system to update the employee’s year-to-date record for tax reporting (Form W-2) purposes.

**NOTE:** The FPPS system will compute the correct amount of Federal, Social Security, state and local taxes on the taxable income and deduct those taxes from the employee’s current pay.

If an agency wants to pay a specific net amount of the non-monetary award to an employee, the award will need to be increased by the amount of the taxes. The formula to find the gross value is computed by dividing the cash value by .55.

**Example:** The fair market value of a non-monetary award is \$75.00.

$\$75 \text{ divided by } .55 = \$136.36$

$\$136.36 - \$75 = \$61.36 \text{ (taxes of non-monetary award)}$

$\$75 + \$61.36 = \$136.36 \text{ (net amount of non-monetary award plus taxes)}$

The Report of Taxable Fringe Benefits form must display both the net amount and the gross amount of the non-monetary award. (See Appendix, page A-18).

**OTHER TAXABLE INCOME****PARKING****General Information:**

Up to \$215 per month of the “fair market value” of parking which is subsidized or provided to employees is exempt from taxable income for current tax year. Any amount in excess of \$215 per month is taxable income and must be reported for inclusion on the employee’s W-2. The “fair market value” which exceeds \$215 per month should be reported to the appropriate Payroll Processing Group. Pay Code EPT is used for these transactions so that the W-2 shows the amount as a taxable fringe benefit. **(Updated information for future years regarding this subject will be included on the NBC web site. Refer to page vi of this manual for information regarding the web site).**

**Client****Client Accounting Office:**

Pays subsidy or provides parking to employee.

Prepares and forwards a Report of Taxable Fringe Benefits to the appropriate Payroll Processing Group. (See Appendix, page A-18).

**Payroll Operations Division****Payroll Processing Group:**

Encodes the Report of Taxable Fringe Benefit into the FPPS system to update the employee’s year-to-date record for tax reporting (Form W-2) purposes.

**NOTE:** The FPPS system will compute the correct amount of Federal, Social Security, state and local taxes on the taxable income and deduct those taxes from the employee’s current pay.

**OTHER TAXABLE INCOME**  
**STUDENT LOAN REPAYMENT BENEFIT**

**General Information:**

Public Law 101-510 amended Title 5, U.S.C. by adding section 5379 which established the statutory authority for repayment of student loans. This section was further amended by the Floyd D. Spence National Defense Authorization Act of 2001, which expanded the authority to agencies for repayment of federally insured student loans when necessary to recruit or retain highly qualified employees. The amount paid by the bureau or office is subject to a maximum limit of \$10,000 per employee per calendar year and a lifetime total of \$60,000 per employee. **(Updated information for future years regarding this subject will be included on the NBC web site. Refer to page vi of this manual for information regarding the web site.)**

Payments under this program will be authorized by the employing agency in accordance with agency policy, and will be paid by the Payroll Operations Division directly to the lender. The gross authorized amount is taxable income to the employee; appropriate tax withholdings will be made from the gross authorized amount and the net will be paid to the lender.

The "Student Loan Repayment Benefit Summary Sheet" (see attached form, page A-25) will be used by the employing agency to authorize the Payroll Operations Division to make Student Loan Repayments.

For tax purposes, income is to be reported the year in which the payment is made. In order to best meet this requirement, Summary Sheets are to be submitted to the appropriate Payroll Processing Group several pay periods before pay period 26 to ensure all processing can be accomplished in the current tax year.

The employee's Leave and Earning Statement will show the gross amount as "Fringe Ben" and the net payment as "Misc. Offset POD". *(This is an interim solution until program specific pay codes are developed and implemented in FPPS).* The employee's Form W-2 will include the gross student loan repayment amount in federal, state, local, OASDI, and Medicare wage fields, as applicable, and will include the withheld taxes in the appropriate tax fields.

**Client**

**Human Resource Office/Agency Designee:**

Initiates a Service Agreement between the agency/bureau and employee in accordance with terms, limitations, and conditions of 5 CFR 537 and the employing agency's policy and procedures.

Processes a Personnel Action (SF-50) using Nature of Action Code 817.

Prior to authorizing loan repayments, the agency/bureau must verify with the holder of the loan that the employee has an outstanding student loan that qualifies for repayment under this program.

Completes the "Student Loan Repayment Benefit Summary Sheet" (see Appendix, page A-25) and forwards to the appropriate Payroll Processing Group (see page xi of this manual for correct mail code).

Until program-specific pay codes are established in the FPPS, client will be responsible for manually tracking and reporting all Student Loan Repayment Benefits in accordance with the implementing regulations and the agency policy.

### **Payroll Operations Division**

#### **Payroll Processing Group:**

Receives the "Student Loan Repayment Benefit Summary Sheet" from agency/bureau.

Payroll Processing Group calculates the gross to net and pays the net amount to lender outside the FPPS. The Processing Group inputs a One-Time Adjustment into the system to update wages (Pay Code EFB), withheld taxes, and payment to lender (Pay Code MPO).

The processing Group will complete a Paid Daily Miscellaneous Schedule to disburse the net amount to the lender.

#### **Review and Analysis Branch:**

Will process the Miscellaneous Schedule and the U.S. Treasury Department will disburse the payment to the lender via hard copy paper check.

Disburses taxes to the proper authorities.

**PAYROLL INFORMATION LINE**

(303) 969-7732

or

1-800-662-4324

**Does not apply to Social Security Administration****General Information:**

The Payroll Information Line is located in POD's Customer Service Office. Its objective is to provide timely and accurate response to client inquiries. The Payroll Information Line is available to all clients. This telephone number is printed on the employees' leave and earnings statements as directed by the agency.

**Client****Servicing Personnel Office, Client Accounting Office, Supervisor, Payroll Liaison, Payroll Coordinator/Timekeeper:**

Resolves employee questions and concerns to the extent possible.

For unresolved issues, and for questions originating within the office, contacts the Payroll Information Line.

**Payroll Operations Division**

Payroll Technicians (Customer Service Specialists) answer the Payroll Information Line between 6:00 a.m. and 5:30 p.m. (Mountain Time), Monday through Friday, excluding holidays. Inquiries are resolved to the maximum extent possible while the caller is on the line. The Payroll Information Line also features an extensive voice mail system that provides general information on a variety of common payroll questions.

Duplicate copies of Leave and Earnings Statements (LES) can be obtained by calling the Payroll Information Line. To leave a message requesting a duplicate LES press the following options: 1, 6, 1, and 4. If there are several employees needing duplicate LES(s), fax a list with the employees' names and the last four digits of the social security numbers to the Customer Service Office on 303-969-5463. The duplicate LES(s) will be mailed to the employee's official mailing address on their master record.

**NOTE:** To bypass the voice mail option listing and reach a technician, call direct on 303-969-7732 or 1-800-662-4324. During business hours, press 1, followed by Option 0 (zero) to speak to a technician. During non-business hours, press 1, followed by Option 7 if you prefer to leave a message. A technician will return your call as soon as possible.

**PHYSICIANS' COMPARABILITY ACT**

**Client**

**Servicing Personnel Office:**

Authorizes Physicians' Comparability Allowance in accordance with Section 5948 of Title 5, United States Code and processes a personnel action (SF-50).with a Nature of Action code 958. FPPS will calculate the amount to be paid and include the payment with the employee's biweekly salary payment.

## **PREMIUM PAY FOR SCHEDULED STANDBY, ADMINISTRATIVELY UNCONTROLLABLE OVERTIME, AND AVAILABILITY PAY**

### **General Information:**

Non-exempt employees who are compensated by payment of Annual Premium Pay (Standby, Administratively Uncontrollable Overtime, and Availability Pay) under 5 USC 5545 (C) (1) should also report pay code 810 on the Time and Attendance Record to identify irregular, unscheduled overtime hours. The reported pay code 810 hours are used in the calculation of FLSA and, therefore, impact the amount of pay received.

### **Client**

### **Servicing Personnel Office:**

Establishes, terminates, or revises rates of premium pay for administratively uncontrollable overtime or regularly scheduled standby duty.

Establishes and terminates premium pay for availability pay entitlements for criminal investigators.

### **Timekeeper:**

Records hours worked as administratively uncontrollable overtime or standby on the Time and Attendance Report with pay code 810.

### **Payroll Operations Division**

### **Payroll Processing Group:**

Manually calculates pay entitlements and applicable FLSA on retroactive adjustments not processed through the system during the recomputation time frame.

### **Division of FPPS System Management**

Calculates FLSA entitlements, as applicable.



## **QUARTERS/REQUIRED OCCUPANCY**

### **General Information:**

Under limited and clearly defined circumstances, Internal Revenue Service (IRS) regulations provide that the value of quarters furnished to employees is not taxable to the employee or subject to OASDI/Medicare withholding. Under 26 CFR 1.119-1(b), in order for the value of such lodging to be tax exempt, the following conditions must be met:

- 1) the lodging is furnished for the convenience of the employer,
- 2) the employee is required to accept such lodging as a condition of employment, and
- 3) the lodging is furnished on the business premises of the employer.

The following Hours Codes have been established for required occupancy coding:

**54B - Government Furnished Garage - Non-taxable**

Required Government garage furnished to an employee for which a non-taxable deduction is made from pay entitlement.

**55C - Government Furnished Quarters - Non-taxable**

Required occupancy of government living quarters furnished to an employee for which a non-taxable deduction is made from pay entitlement.

**55D - Government Furnished Mobile Homes - Non-taxable**

Required occupancy of government mobile homes furnished to an employee for which a non-taxable deduction is made from pay entitlement.

**57B - Government Furnished Electricity - Non-taxable**

Non-taxable deduction for electricity furnished to an employee in required occupancy quarters/mobile home/garage.

### **Client**

#### **Designated Responsible Office:**

Determines required occupancy by the management level delegated this responsibility within the bureau.

Forwards Quarters Deduction Input Form (see Appendix, pages A-20 and A-21) to appropriate Payroll Processing Group.

### **Payroll Operations Division**

#### **Payroll Processing Group:**

Encodes quarters deductions from data received on the Quarters Deductions Input Form.

## **RETIREMENT/SEPARATIONS**

### **Client**

#### **Servicing Personnel Office:**

Processes applicable separation actions.

Forwards SF-2803, Application to Make Deposit or Redeposit, to the Benefits Processing Group, D-2671, when this document is submitted by the employee to the Servicing Personnel Office.

Provides counseling and guidance to employees on retirement.

***Retirements:*** Forwards retirement forms as specified in CSRS/FERS Handbook, Chapter 40, including all OPF copies of SF-2809/SF-2810. Forwards Automated Separation and Retirement Data Sheet (ASR) with retirement papers. (See Appendix, page A-3).

***Applications for Disability Retirement:*** Forwards retirement forms as specified in CSRS/FERS Handbook, Chapter 40. Forwards Automated Separation and Retirement Data Sheet (ASR) with retirement papers. (See Appendix, page A-3).

***Final Disability Retirement:*** Forwards all OPF copies of SF-2809/SF-2810 and any other forms not previously sent. Forwards another Automated Separation and Retirement Data Sheet (ASR), if previously submitted information has changed. (See Appendix, page A-3).

***All other separations:*** Forwards completed paperwork related to resignations, i.e., SF-2802/SF-3106, Application for Refund of Retirement Deductions, and SF-2802B/SF-3106A, Current/Former Spouse's Notification of Application for Refund of Retirement Deductions. An Automated Separation and Retirement Data Sheet (ASR) must be submitted with applications for refund. (See Appendix, page A-3).

***Agency Certification of Insurance Status:*** The payroll certification of the SF2821 can be made by a Personnel Officer who has access to payroll records available in FPPS; however, OPM requires two different individuals within the personnel office must certify the record.

**NOTE:** The Automated Separation and Retirement Data Sheet (ASR) is not needed for transfers to other government agencies or for any other separation where no payment is to be made by OPM.

All paperwork related to the above activities is to be forwarded to the Benefits Processing Group. **(Please refer to pages xii and xiii for correct mailing information).**

**Employee:**

Forwards written request to the Customer Service Office, D-2605, when statement from employer is required for Social Security benefit purposes to confirm the portion of the lump sum annual leave payment covering leave earned in year(s) prior to the year of retirement.

**Payroll Operations Division****Benefits Processing Group:**

Processes all forms related to the Civil Service Retirement System (CSRS) and the Federal Employees Retirement System (FERS).

Produces final SF-2806/SF-3100 when notification is received through FPPS of a separation action.

Transmits completed SF-2806/SF-3100 to OPM. Transmits applicable paperwork related to the type of separation to OPM. (No action needed through FPPS until approval is received from OPM.)

Prepares preliminary disability SF-2806/SF-3100 when application for disability retirement is received and forwards to OPM.

Responds to inquiries from employees, Personnel Offices, and OPM.

Maintains files on Military Service Deposits and forwards paperwork with SF-2806/SF-3100 to OPM at time of separation.

Forwards SF-2803 for prior service to OPM.

Maintains retirement records for current employees.

**Customer Service Office:**

Responds to employee's requests for a breakdown of retirement year earnings for Social Security benefit purposes.

## **RETIREMENT ADJUSTMENTS**

### **General Information:**

Since the implementation of the Federal Employees Retirement System (FERS) on January 1, 1987, the Payroll Operations Division has been involved in making adjustments in retirement monies as indicated by changes in retirement codes made by Personnel Offices on review of employee's Official Personnel Folder (OPF) and as a result of decisions made by the Office of Personnel Management (OPM) as to whether or not an employee is in a position covered by special retirement (e.g., law enforcement, firefighters, etc.).

The rate of withholdings for all CSRS and FERS covered employees increased in three steps.

For most CSRS covered employees, the withholdings rate increased to 7.25 percent of basic pay in 1999, and increased to 7.40 percent in 2000. The withholdings rate reverted to 7.00 percent of basic pay in 2001. Most FERS covered employees were subject to withholdings of 1.05 percent of basic pay in 1999, and increased to 1.20 percent in 2000. The FERS withholdings rate reverted to .8 percent in 2001. Those employees covered under special retirement for law enforcement officers and firefighters had rates that were one-half percent higher than those above.

### **Client**

### **Servicing Personnel Office:**

The personnel office will determine that a change in retirement code is needed and prepare the SF-50's entering the new retirement code into the FPPS System. The remarks field of the SF-50 is to be used to indicate prior to history effective date.

If the change in retirement code is from Special (6, E, M) to Regular (1, C, K) the employee should be given the option of receiving a refund of the additional .5% paid or leaving it in his retirement account. No interest will be paid on the additional .5% left in the account.

If the change in retirement code is from Regular (1, C, K) to Special (6, E, M) the employee needs to be advised that the additional .5% owed must be paid and that a Bill for Collection will be issued.

If the change in retirement code is from FERS or CSRS Offset (K, M, C, E) to full CSRS (1 or 6), the agency and employee should be advised that we cannot recover Old-Age, Survivors, and Disability Insurance (OASDI) for more than three years prior to the current year. Therefore, the full 7% or 7½% for years prior to the period of OASDI recovery will be collected from the agency and/or employee. (Non-FERCCA (Federal Erroneous Retirement Coverage Corrective Act) cases).

If the change corrects erroneous FERS coverage in effect for less than three years, refer to Benefits Administration Letter (BAL) # 02-103.

If the change corrects an error that does not provide an election, refer to BAL # 03-104.

If the change corrects an error that provides an election, refer to BAL # 05-103.

BAL # 04-106 and # 04-107 provide detail for agency administrative issues for processing changes related to the Federal Erroneous Retirement Coverage Corrective Act (FERCCA).

**Client Accounting Office:**

The Client Accounting Office will see the adjustment for the government's share of FICA and retirement on the labor cost report. In those rare cases when adjustment is made outside the system, adjustment of the government's contribution will be made by IPAC.

**Payroll Operations Division**

**Benefits Processing Group:**

Computes the amount of retroactive adjustment and processes one-time adjustment.

Verifies input of the adjustment, either current year or multiple years, and makes needed adjustments to the retirement record to reflect the correction of withholding amounts.

Offsets the deduction and notifies the Debt Management Branch and/or agency Finance Office, if applicable.

Notifies the Review and Analysis Branch of adjustments made outside the system.

Prepares requests for W-2C's for the Review & Analysis Branch when processing prior year adjustments in OASDI amounts.

Reports to OPM on retirement monies collected and the maintenance of retirement records for employees who have dictated changes in adjustments generated by changes in retirement codes.

**Review and Analysis Branch:**

Reports to OPM via the RITS system and IPACs adjustment of government contributions and employee amounts owed to Client Accounting Office when an adjustment is made outside the system.

Prepares W-2Cs, as needed, when prior year adjustments are made in OASDI amounts.

**Debt Management Branch:**

Follows the Bills for Collection procedures established on page 24 when notified by the Benefits Processing Group of a retirement indebtedness.

## **RETIREMENT CONTRIBUTIONS**

### **COLLECTING DEBTS**

#### **General Information:**

To have a debt owed the government collected from retirement contributions, the Benefits Processing Group is to be notified of the existence of the debt. For DOI and those clients for whom DOI provides debt collection service, the Debt Management System will provide the notification for debts incurred as a result of pay activities and for which DOI has begun the collection process. The Servicing Personnel Office (SPO) will provide the notification of debt when it is a non-payroll debt; such as outstanding travel advances, quarters, or advanced leave. For those clients for whom DOI does not provide debt collection service, the Servicing Personnel Office will notify the Benefits Processing Group of all types of debt owed.

It is especially critical that the notice of debt owed the government be on the retirement record when the employee separates for reasons other than retirement. This notice will place a “hold” on the refund of retirement contributions until OPM requests and receives documentation of the debt. Procedures in Chapter 4 of the CSRS/FERS Handbook will be followed to provide this documentation. Debt collection from annuity can be accomplished without the notice on the retirement record.

#### **Client**

#### **Servicing Personnel Office/Client Accounting Office:**

Contacts the Benefits Processing Group as soon as it is known that the indebted employee is leaving the agency but no later than 20 days after separation to assure that the notice of debt is noted on the retirement card when it is submitted to OPM. A telephone call to (303) 969-7400 or a Fax sent to (303) 969-5424 will serve as notice.

Provides the name and social security number of the employee who is separating, along with the amount of the debt, if known.

#### **Client Accounting Office:**

Follows procedures established by OPM regarding collection of debt as indicated in Chapter 4 of the CSRS/FERS Handbook.

#### **Payroll Operations Division**

#### **Benefits Processing Group:**

Receives a report each pay period listing separated employees with an outstanding payroll debt(s).

Annotates the debt owed the government on the final retirement record, SF-2806/SF-3100, of employee indicated as owing a debt, either on the Debt Management System or by contact from the Servicing Personnel Office or Finance Office. Forwards a correction to the retirement record to OPM to include the statement, "Employee Indebted to the Government", if SF-2806/SF-3100 has already been sent to OPM. Notifies the Servicing Personnel Office if OPM indicates the refund has been processed.

**RETIREMENT**  
**CREDITING “FROZEN” SICK LEAVE**

**General Information:**

CSRS/FERS Handbook, Chapter 81, Section 81A2.2-3, provides for the crediting of “frozen” sick leave for retirement when a former CSRS employee is rehired and elects FERS. When a CSRS employee leaves government service and returns after a break-in-service of thirty days or more, the employee has the option of electing FERS within six months of reemployment. The sick leave balance as of the separation date from previous employment becomes the “frozen” sick leave for the CSRS component of the FERS annuity for an employee who had more than five years service under full CSRS. The sick leave balance may not be readily available at the time FERS is elected for an employee who is employed by an agency other than the one from which they previously separated or has been separated for an extended period of time.

**Client**

**Servicing Personnel Office:**

Sends a copy of the SF-1150, Record of Leave Data, along with transmittal (see Appendix, page A-26) indicating employee elected FERS, to the Benefits Processing Group, Attention: D-2671, at address on page v, for newly hired employees previously covered under CSRS. (Notifies the Benefits Processing Group of the election, indicating that the Payroll Processing Group has the SF-1150, as applicable).

**Payroll Operations Division**

**Benefits Processing Group:**

Enters the “frozen” sick leave balance into the system.

**NOTE:** “Frozen” sick leave is the sick leave balance as of the date FERS was elected. It is not subtracted from the sick leave available for use by the employee and is not tracked separately. The employee has access to the entire sick leave balance. At the time of retirement, the frozen balance and the current sick leave balance are both reported to the Office of Personnel Management on the Individual Retirement Record. The lesser of the two amounts, frozen or current, is used by OPM in computation of the CSRS component of the FERS annuity.



## **SALARY PAYMENTS**

### **General Information:**

A recertified or reissued payment is issued when: (1) a payee claims non-receipt of his/her U.S. Treasury check or when the payee's check has been lost, stolen, destroyed, mutilated or forged; or (2) when the agency determines that the payee is no longer entitled to the proceeds of the payment (for example, the payee died before the issue date of the check and the applicable proceeds of this payment will need to be issued to the designated beneficiary).

### **Recertified Check:**

A recertified check is issued by Treasury when the original check is not in their possession. A recertified check bears a different check number and a different date than the original check. A recertified check will be charged to the employee's accounting office and said office will be reimbursed if/when the funds are recovered.

Treasury gives an agency the option of issuing a replacement (recertified) check immediately upon notification of non-receipt or waiting until the original non-negotiated check is located. As a service to employees, the Payroll Operations Division (POD) is as lenient as possible when issuing recertified checks to employees while still maintaining control of funds. The POD's policy on when to issue replacement checks is as follows:

**SSA:** For checks missing less than 30 days, the POD will issue the first recertified check as early as the first workday after the scheduled pay day. For example, a recertified check can be issued on Wednesday for checks not delivered on the previous Tuesday's pay day.

1. For checks missing less than 30 days, the POD will issue the first recertified check on the client agency's written predetermined policy which can be as early as the first workday after the scheduled pay day. For example, a recertified check can be issued on Wednesday for checks not delivered on the previous day's (Tuesday) pay day.
2. For checks missing more than 30 days, the POD will issue the first recertified check immediately upon notification from the Treasury that the original check is still outstanding. As Treasury's notification normally takes 6 weeks, this requirement can be waived by the employee's supervisor or administrative officer.
3. The POD will only issue a second or subsequent recertified check for the same pay period (1) upon notification from Treasury that the original and the first recertified checks are still outstanding and (2) the issuance of another check has been acknowledged by the employee's supervisor or administrative officer. These officials can also waive Treasury's notification of the status of previous checks. The second and subsequent recertified checks should only be sent to addresses which have been validated.

The employee is accountable for all replacement checks until the original non-negotiated check has been returned to Treasury via the POD, the check has not been negotiated within one year

after issuance (statute of limitations has expired), or after Treasury's adjudication process rules in the favor of the employee in cases of alleged forgery.

Employee accountability is established by requiring employees to sign a statement prior to receiving a recertified check. This statement (see Appendix, page A-10) states the employee will promptly return the non-negotiated original check to the POD should it be located (see page 24 for procedures on Government Indebtedness). At the employing agency's discretion, disciplinary action may be taken against employees who knowingly cash both checks after signing this statement.

If Treasury determines that both the original check and the recertified check have been negotiated, they will send photocopies of both checks to the Review and Analysis Branch. The Review and Analysis Branch will forward the documents to the Debt Management Branch. (See page 24 for a description of subsequent processing.)

### **Reissued Payment:**

A reissued payment is issued by Treasury when the original check is returned to Treasury, and Treasury has credited the POD for the non-negotiated check. Since POD already has the funds, the employee's accounting office will not be charged for the reissued check. Reissued payments are also used for non-receipt of Direct Deposit/Electronic Funds Transfer (DD/EFT) payment to a financial organization. A reissued payment will be processed when a financial organization confirms that the deposit was rejected and the funds were returned to Treasury. This normally occurs when the account number is incorrect. If the financial organization routing number (ABA#) is incorrect, payment will be rejected by Treasury.

PROCEDURES FOR REPORTING/PROCESSING DATA ON SALARY PAYMENTS WILL BE BASED ON THE FOLLOWING THREE CONDITIONS:

1. Non-receipt/Lost Hardcopy Salary Checks (replacement may be a reissued or recertified check, depending upon the status of the original check)
2. Non-receipt of Direct Deposit/Electronic Funds Transfer (DD/EFT) payment to Financial Organization
3. Canceled Salary Check

### **Client**

#### **1. Non-receipt/Lost Hardcopy Salary Checks**

Provides written statement signed by **both** the employee and supervisor to Payroll Coordinator/Timekeeper that check was not received, or was received and subsequently lost, stolen, or mutilated and that a replacement (recertified) check is being requested. (See Appendix, page A-10).

2. Non-receipt of Direct Deposit/Electronic Fund Transfer (DD/EFT) payment to a financial organization (FO).

Notifies Payroll Coordinator/Timekeeper of non-receipt of DD/EFT payment in bank account. Provides necessary data as required on the form, Information for Reporting Non-Receipt of DD/EFT Payment (see Appendix, page A-10).

Verifies the accuracy of account number and the financial organization's routing number (ABA#) when initially submitting SF-1199A request for direct deposit of net pay.

### 3. Canceled Salary Check

Returns all hardcopy salary checks that are incorrect and need to be canceled to Payroll Coordinator/Timekeeper.

## **Payroll Coordinator / Payroll Liaison:**

### 1. Non-receipt/Lost Hardcopy Salary Checks

Upon notification by employee/timekeeper of non-receipt or lost salary check, verifies issuance of payment via the system and/or leave and earnings statement. Contacts the Payroll Processing Group and faxes copy of employee's signed written statement that check was not received or was received and subsequently lost.

### 2. Non-receipt of Direct Deposit/Electronic Funds Transfer (DD/EFT) Payment to Financial Organization

Upon notification of non-receipt of DD/EFT at Financial Organization, verifies issuance of payment via the system or leave and earnings statement. Obtains the information specified on the information sheet (see Appendix, page A-10) and calls this information into the Payroll Information Line on (303) 969-7732.

**DOT** telephone (404) 305-7010.

**NASA** telephone the Payroll Information Line on (303) 969-7732 or 1-800-662-4324.

**SSA** telephone the Pay Section 4 on (303) 969-6353.

### 3. Canceled Salary Check

Follows agency procedures for canceling salary checks.

## **Client Accounting Office:**

### 1. Non-receipt/Lost Hardcopy Salary Checks

Recertified checks will be charged to the CAO at the time of issuance and be credited to the CAO if/when funds are recovered. Such transactions will be shown on the labor cost file.

2. Non-receipt of Direct Deposit/Electronic Funds Transfer (DD/EFT) Payment to Financial Organization

No involvement with non-receipt of DD/EFT.

3. Canceled Salary Check

Check cancellations:

- (a) Forwards requests for salary check cancellation to Review and Analysis Branch, D-2611.
- (b) Provides Review and Analysis Branch reason for cancellation.
- (c) Provides Review and Analysis Branch with amounts and purpose, if check is confiscated/canceled for Government Indebtedness.

**NOTE:** Observe the following Department of the Treasury instructions for "Checks Returned for Cancellation."

Do NOT staple checks to your Check Cancellation Forms

Do NOT stamp, write, scroll, doodle, or mark over the payee or check amount

DO handle the checks with care to avoid tearing, folding, or bending

### **Payroll Operations Division**

#### **Payroll Processing Group:**

1. Non-receipt/Lost Hardcopy Salary Checks

Forwards request to Review and Analysis Branch for recertification.

2. Non-receipt of Direct Deposit/Electronic Funds Transfer (DD/EFT) payment to Financial Organization

Forwards request to Review and Analysis Branch for research/reissue.

3. Canceled Salary Check

Forwards request for check cancellation to Review and Analysis Branch.

**Review and Analysis Branch:****1. Non-receipt/Lost Hardcopy Salary Checks**

Generates recertified salary check through Treasury and charges the recertified check to the client agency's appropriation.

Requests that Treasury cancel the original check and give credit to the POD who will forward such credit to the client agency.

**2. Non-receipt of Direct Deposit/Electronic Funds Transfer (DD/EFT) Payment to Financial Organization**

Generates reissued salary payment through Treasury and charges to the POD's suspense account. Traces DD/EFT payment to recover the funds.

**3. Canceled Salary Check**

Forwards returned salary check to Treasury for cancellation.

**Debt Management Branch:**

Issues bill to employee upon notification that both payments were negotiated following the process outlined on page 27.

**SALARY PAYMENT OPTION (SUMMER PAYOUT)****Bureau of Indian Affairs ONLY****General Information:**

Employees on a school term contract or status quo employees subject to furlough may elect to have his/her basic pay prorated over a 12-month period within 30 days prior to the beginning of the school term. An employee may further elect to be paid in one lump sum at the end of the school term for the remaining amount of basic compensation otherwise due for the school term, provided notice is given four weeks prior to the end of the school term.

Employees are required to make an election annually. No employee shall suffer a loss of pay or benefits because of electing to have his/her pay prorated. The election may be changed once during the school term provided notice is given two weeks prior to the end of the fifth month after the beginning of the school term.

If the employee resigns, the Summer Payout will be paid in a lump sum payment after the personnel master record is updated with the effective date of the resignation.

**Client****Personnel Office:**

Provides information and guidance to employees regarding their option to be paid either over the school year or over a 12-month period.

Furnishes Salary Payment Option Form X-BIA-62125 (see Appendix, page A-24) to employee.

Encodes Salary Payment Option form information, as appropriate.

**Employee:**

Elects salary payment option on Form X-BIA-62125.

**Payroll Operations Division****Payroll Processing Group:**

Upon request from Servicing Personnel Office, will issue a Paid Daily to employee.

## **SAVINGS BONDS**

### **General Information:**

Paperless savings bonds can be purchased on-line from the U.S. Department of Treasury (Treasury) on their web site at [www.savingsbonds.gov](http://www.savingsbonds.gov). TreasuryDirect on the web site makes it easy to start and maintain an account. After entering the web site, select "Open a New TreasuryDirect Account to Purchase Electronic Savings Bonds". At this point, an account may be set up to purchase, register, or redeem savings bonds without receiving paper savings bonds through the mail or traveling to a bank to redeem them. This method is secure, and all transactions are registered on Treasury's website. There are other services available at this web site, "Convert Paper Savings Bonds with SmartExchange" and "Purchase Electronic Securities through Payroll Deduction".

Series EE and I U. S. Savings Bonds are available through payroll deduction with a minimum withholding of \$3.75. The minimum denomination for Series EE bonds is \$100.00. The minimum denomination for Series I bonds is \$50.00. For further information regarding purchasing bonds through payroll deduction, contact your Servicing Personnel Office or visit web site [www.savingsbonds.gov](http://www.savingsbonds.gov).

The minimum holding period is 12 months for newly issued Series EE and I U.S. Savings Bonds.

Treasury's procedures require a minimum 30 days from the expected date of delivery before claims for non-receipt savings bonds can begin.

The Treasury processing time for canceling and/or reissuing a bond is approximately 60 days.

The computer system will refund any remaining bond balance upon cancellation of the bond deduction or termination of employment.

### **Client**

#### **Coordinator/Timekeeper and Payroll Liaison:**

Advises employee to submit a written notice to Review and Analysis Branch if savings bond is to be canceled or reissued because of an error in the original inscription data, e.g., wrong SSN, spelling of name, etc.

Assists employee in making written request to refund a portion of their bond account balance that will not be used in purchasing a bond (e.g., Bond account balance is \$30.00. Employee requests a withholding deduction change to \$25.00 per pay period. A refund of \$5.00 would bring the account in line with the purchase price increment of \$50.00 for a \$100.00 bond denomination).

Forwards employee's written request for a bond refund to the appropriate Payroll Processing Group.

**Employee:**

Provides a written request to timekeeper for a bond refund, as applicable.

Contacts the local bank or writes to the Bureau of Public Debt, Division of Bonds and Currency, Parkersburg, WV 26106-1328, or telephones the Bureau of Public Debt at 1-866-388-1776 and follows the recorded options, to obtain appropriate form:

1. When bond inscription data was correct as issued, but due to personal circumstances the data needs to be changed after receiving the bond, e.g., change of name of co-owner/beneficiary, etc.
2. A bond that, after receipt, has been lost/stolen/destroyed.
3. Non-receipt of savings bond not previously reported and the timeframe is over six months following the expected date of delivery.

Sends written notice/explanation to the Review and Analysis Branch, D-2611, for:

1. Non-receipt of savings bond after 30 days from the expected date of delivery, but within six months following the expected date of delivery.
2. Mutilated bond, e.g., bond torn by postal machine.
3. Erroneous inscription data on issued bond, e.g., wrong SSN, spelling of name, etc.

**NOTE:** Reissued Bonds will not have social security number of the co-owner/beneficiary printed on them.

For items (1) and (2), the written notice/explanation to D-2611 should include:

- Employee's name, address, social security number, agency, and daytime telephone number
- Bond owner's name, address, and social security number (if different from employee)
- What happened to bond (never received, torn by postal machine, etc.)
- Denomination of bond
- Pay period in which the bond was issued (if known)
- Mutilated or destroyed bond (if available)

For item (3) the written notice/explanation to D-2611 should include:

- Employee's name, address, social security number, agency, and daytime telephone number
- Original bond
- Exactly how the erroneous inscription should be changed



Completes the applicable parts of the Treasury form(s) furnished by Review and Analysis Branch. Forwards such form(s) to the Bureau of Public Debt, Box 1328, Parkersburg, WV 26106-1328.

**Payroll Operations Division**

**Payroll Processing Group:**

Ensures refund of applicable portion of bond balance is processed, as authorized by the employee.

**Review and Analysis Branch:**

Provides proper form to the Federal Reserve Bank (FRB) for non-receipt of bond upon written notification from the employee that the bond was not received within six months of expected delivery date.

Submits a request to Treasury to cancel and/or reissue a bond upon written notification from the employee that (1) original bond inscription data is in error or (2) bond has been mutilated. Notification must identify the erroneous bond inscription data and provide the correct bond data, or an explanation of the mutilation. The employee's written notification is forwarded to Treasury with the request for reissue.

Responds to Treasury and/or employee inquiries when bond identification is needed in order to reissue a bond.

## **SF-1150 (RECORD OF LEAVE DATA) , LEAVE AUDIT AND LUMP SUM PAYMENT PROCEDURES**

### **General Information:**

The release of the SF-50, Notification of Personnel Action, controls the system-generated lump sum leave payment. Personnel offices should make every effort to enter the appropriate personnel action into the system as soon as possible when an employee leaves the agency. Lump sum leave payments will be automatically generated in the second pay period following the pay period of separation, if the personnel action covering the separation is processed timely. Automatic payment will occur the following pay period when the work schedule changes to Intermittent status, unless otherwise directed by the agency to hold the employee's annual leave in abeyance until employee returns to a full-time or part-time position.

Recredit of Sick Leave: A former employee is entitled to a recredit of sick leave regardless of the date of his/her separation if he/she is reemployed in the Federal Government on or after December 2, 1994, unless the sick leave was forfeited upon reemployment in the Federal Government before December 2, 1994. **Reference CFR 630.502(b)**

Written documentation must support the recredit of sick leave and must specify the date of separation from the Federal Government and the amount of sick leave to be recredited. Documentation can be obtained from: the employee's current agency from the employee's official personnel records; the official records of the employee's former agency; copies of earnings and leave statements provided by the employee; or copies of other written documentation acceptable to the supervisor.

### **Client**

#### **Servicing Personnel Office:**

Forwards employee's last leave and earnings statement to the appropriate Payroll Processing Group, if contacted by a new employee needing to use leave prior to receipt of SF-1150 from losing agency. (Certification of accuracy of leave and earnings by Personnel is not required).

Submits request for leave audit on active employee on Transmittal Sheet.  
(See Appendix, page A-26).

#### **Client Accounting Office:**

Calls the Payroll Processing Group or Payroll Coordinator if the lump sum payment should be routed to the Client Accounting Office designated agent due to outstanding Government debt.

**Timekeeper/ Payroll Liaison:**

**Expedites** requests to the Payroll Processing Group for leave adjustments/corrections on separating employees, so input action can be accomplished prior to the automatic generation of a lump sum leave payment.

Calls the Payroll Processing Group if the lump sum payment should **not** be paid (i.e., corrected Time and Attendance Reports not updated in the system).

Submits request for leave audit on an active employee on Transmittal Sheet (see Appendix, page A-26).

**Payroll Operations Division****Payroll Processing Group:**

Prepares SF-1150, Record of Leave Data, on separated employee and forwards to appropriate losing Personnel Office.

Encodes leave balances for new employee either from data received on SF-1150 or from employee's last leave and earnings statement, in lieu of timely receipt of SF-1150 from losing agency.

Encodes recredit of sick leave for a former employee, as applicable.

Performs leave audits as follows:

1. For active employees, a leave audit will be accomplished on an "as requested" basis.
2. For separated employees or employees changing from full-time or part-time to intermittent status, performs leave audit as applicable.

Reroutes lump sum payment to Client Accounting Office designated agent if Government indebtedness exists and has not been satisfied through other collection efforts.

Suppresses system-generated lump sum payment, if applicable.

## **SPOUSE EQUITY ACT AND TEMPORARY CONTINUATION OF COVERAGE**

### **General Information:**

The Federal Employees Health Benefits Amendments Act of 1988, PL 100-654, provides for temporary continuation of coverage under the Federal Employees Health Benefits (FEHB) Program for certain individuals who separate from Federal service, children of Federal employees who lose their status as family members and certain former spouses of employees who are not eligible for coverage under the Spouse Equity Act. To implement PL 100-654, OPM contracted with the USDA National Finance Center (NFC) to act as central processing office for those covered under PL 100-654, as well as PL 98-615, the Spouse Equity Act.

### **Client**

### **Servicing Personnel Office:**

Follows procedures provided by NFC in the Billings and Collections Manual of the Direct Premium Remittance System for those enrolling in health benefits under either Public Law as of January 1, 1990.

Sends original SF-2809 to NFC:

DPRS Billing Unit  
P.O. Box 61760  
New Orleans, LA 70161  
(1-800-242-9630)

Sends notification to Benefits Processing Group, D-2671, when determination of eligibility made for former spouse. Notification to include name and SSN of employee; and name, SSN, and DOB of former spouse.

### **Payroll Operations Division**

### **Benefits Processing Group:**

Enters former spouse information on individual retirement record of employee as directed by OPM.

**SUBPOENAS**  
**COURT REQUEST FOR PAYROLL RECORDS**

**General Information:**

Title 5 United States Code (USC) Section 552a (b)(11) states: No agency shall disclose any record which is contained in a system of records by any means of communication to any person, or to another agency, except pursuant to a written request by, or with the prior written consent of the individual to whom the record pertains, unless disclosure of the record would be pursuant to the order of a court of competent jurisdiction.

An employee record is releasable if Payroll Operations receives a Court Order signed by a Judge, a copy of the state's Civil Practice Rules (Subpoenas, Oaths, and Affirmations) that expressly authorizes an attorney of record or Court Clerk to issue a subpoena, or the employee's written authorization.

**Client**

**Payroll Liaison:**

Forwards pay-related subpoenas to the Department of the Interior, National Business Center, Payroll Operations Division, Attention: D-2605, P O Box 272030, Denver, Colorado 80227-9030. If subpoena is not related to payroll issues, sends to appropriate agency office.

Contacts the Payroll Operations Division Customer Service Office on (303) 969-7732, if assistance is needed.

**Payroll Operations Division**

**Customer Service Office:**

Receives subpoena requests and authorizations from the employing agency, court, attorney, etc.

Returns unaccomplished subpoenas to the court/attorney if unable to identify the employee by name or SSN, to request authorizations, and signature by a Judge or a copy of the state's Civil Practice Rules.

Maintains record of all subpoenas. A copy of a completed subpoena must be requested through the Customer Service Office.

**SUPPLEMENTAL PAYMENT CRITERIA****(PAID DAILY)****Client****Servicing Personnel Office or Responsible Office:**

A call should be made to the appropriate Payroll Processing Group to notify the payroll technician of a supplemental payment request, followed immediately by a fax of the Notification of Personnel Action, SF-50 or authorized Time and Attendance Report. No supplemental pay will be processed without evidence that an SF-50 has updated the system and that a valid appointment exists.

**Payroll Coordinator/Timekeeper:**

Notifies appropriate Payroll Processing Group as soon as SF-50 is released for new employee who needs a Supplemental Payment.

Faxes certified Time and Attendance Report (T&A) when notified by the Payroll Processing Group of a missing current T&A.

**NOTE:** A Leave and Earnings Statement (LES) will not be issued on a Supplemental Payment. The pay and leave data will display on the next pay period's LES.

**Payroll Operations Division****Payroll Processing Group:**

Contacts the Payroll Coordinator when employee's current T&A is missing.

Processes requests for the issuance of properly authorized supplemental payments. The following general guidelines apply to the processing and issuance of supplemental payments:

1. New employees must have a valid appointment established in the computer system before a supplemental payment request can be honored.
2. Supplemental payment will be made without agency authorization if error is caused by payroll technician or system.
3. The minimum payment to be issued is for 8 hours. Payments for under the 8 hours minimum are to be paid the following pay period. (The only exception will be Intermittent employees who worked a total of less than 8 hours).

4. New employees or new accessions will be paid 70 percent of their gross pay period base salary if their hourly rate is less than \$15.00 or their biweekly gross is less than \$1,200.00. If their hourly rate is more than \$15.00 or their biweekly gross pay is more than \$1,200.00, they will be paid 60 percent of the gross amount.
5. Established employees will normally be paid their net pay from the previous pay period, plus any amounts for allotment deductions (e.g., discretionary or savings allotments, Thrift loans, Military Service Credit deposits, and Long Term Care Insurance) for the given pay period. Normal deductions for taxes, health benefits, life insurance, retirement, Thrift Savings Plan, charity, Savings Bonds, union dues, association dues, quarters, Thrift Catch-up Contributions, and any court-ordered deductions will be made as usual.
6. Supplemental payments are paid the same as the employee's normal payment is made, e.g., sent by mail to the employee's official mailing address or by direct deposit.

## **THRIFT SAVINGS PLAN**

### **General Information:**

Public Law 108-469 eliminated TSP Open Seasons and the restrictions on contribution and elections. Employees may make contribution elections at any time. However, the law does not eliminate the waiting period that FERS employees must serve before they can begin to receive agency contributions. FERS employees who are eligible\* to receive the agency automatic 1% in any prior government appointment are eligible for the 1% effective with the enter on duty date. New FERS employees still need to fulfill the required waiting period before they are eligible to receive the agency automatic 1%.

\*Eligible – eligible to receive agency automatic 1% and government matching contributions.

### **TSP PROCESSING IN FPPS**

#### **Personnel Commands (SNIN/ENCG):**

For FERS employees, the personnel side of FPPS requires establishment of eligibility for government contributions by entering the **TSP Eligibility Date**. If an employee is eligible on accession or conversion to FERS coverage enter the current date as the **TSP Eligibility Date**. This data is found on the RNO, Benefits, Security Appointment Screen. (Reference: TSP Bulletin 05-2 and 5CFR Part 1600 defines when employee is eligible).

### **TSP STATUS CODES**

**“E”**, eligible for agency contributions. FPPS derives the **TSP Status Code** from the **TSP Eligibility Date** for FERS employees who must receive Agency Automatic Basic (1%) Contributions but who have not made TSP contributions elections. When the **TSP Eligibility Date** is reached, FPPS automatically derives the **TSP Status Code “E”** and starts the Agency Automatic Basic (1%) Contributions.

**“I”**, ineligible. FPPS derives the **TSP Status Code** for FERS employees with a future **TSP Eligibility Date** who are not yet eligible for the government contributions and have not elected to participate in TSP.

**“N”**, terminated contributions. FPPS derives the **TSP Status Code** for:

- FERS employees who must receive Agency Automatic Basic (1%) Contributions, and who either elect to terminate their contributions or are required to terminate their contributions because they made a Financial Hardship In-Service Withdrawal.
- CSRS employees who elect to terminate their contributions or who are required to terminate their contributions because they made a Financial Hardship In-Service Withdrawal.



- If an employee is eligible on accession or conversion to FERS coverage enter the current date as the **TSP Eligibility Date**.

“S”, stopped employee contributions before becoming eligible for agency contributions (new code). FPPS derives the **TSP Status Code** for FERS employees who terminate their own contributions before they become eligible to receive agency contributions. When the **TSP Eligibility Date** is reached, FPPS automatically derives the **TSP Status Code** “T” or “N” and begins making Agency Automatic Basic (1%) Contributions.

“T”, terminated contributions. FPPS derives the **TSP Status Code** for:

- FERS employees who must receive Agency Automatic Basic (1%) Contributions, and who either elect to terminate their contributions or are required to terminate their contributions because they made a Financial Hardship In-Service Withdrawal.
- CSRS employees who elect to terminate their contributions or who are required to terminate their contributions because they made a Financial Hardship In-Service Withdrawal.

“W”, waiting to receive agency contributions (**new code**). FPPS derives the **TSP Status Code** from the VDIN command for FERS employees who are contributing to the TSP but who are not eligible to receive agency contributions. When the **TSP Eligibility Date** is reached, FPPS automatically derives the **TSP Status Code** “Y” and starts Agency Matching and Agency Automatic Basic (1%) Contributions.

“Y”, yes, contributing. FPPS derives the **TSP Status Code** from the VDIN command for:

- FERS employees who are contributing to the TSP and who must receive agency contributions
- CSRS employees who are contributing to the TSP.

#### **Payroll Commands (VDIN/VDCG):**

Input of data found on TSP-1, Thrift Savings Plan Election Form, and TSP-19, Thrift Savings Plan Transfer of Information Between Agencies, will be accomplished using command VDIN/VDCG to establish a new TSP deduction or VDCG to change one currently in effect.

Input of a **TSP Amount** or **TSP Percent** will result in FPPS deriving a **TSP Status Code** of “Y” or “W”.

#### **Retroactive TSP Payments**

Input of TSP-1 or TSP-19 to start TSP deductions with a prior effective date will NOT generate missed employee contributions or government matching contributions (FERS employees only).

If the employee wishes to “make up” missed TSP deductions caused by late input of the TSP-1 or TSP-19 data over several pay periods, enter the TSP-1 or TSP-19 data using the

current pay period as the effective pay period and notify the Benefits Processing Group of the employee's desire to have missed TSP deductions withheld from pay. The Benefits Processing Group will need the date the deductions should have started, the date the deductions did start, and the amount the employee wishes to have withheld each pay period to complete the deposit. The Benefits Processing Group will complete a thrift audit and mail it directly to the employee. The sample memorandum and form found on pages 149 and 150 will accompany the audit. The Benefits Processing Group will enter the One-Time Adjustments needed to comply with the employee's wishes stated in the "Retroactive Thrift Adjustment Authorization".

When an audit of an employee's TSP account, done either at the employee's request or as a result of a retirement code change, indicates the employee can have additional money deposited into the TSP account, the Benefits Processing Group will notify the employee of the amount that can be paid into the TSP account and will enter One-Time Adjustments as requested by the employee.

#### Refund of TSP Amounts Previously Deposited

Input of TSP-1 data to terminate TSP payroll deductions with a prior effective ending date will NOT generate the refund to the employee and/or agency for all prior pay periods where deductions were withheld after the ending date.

Notify the Benefits Processing Group of the date the deductions should have stopped and the date the deductions did stop. The Benefits Processing Group will enter the One-Time Adjustments needed to refund deductions and matching contributions (FERS employees only) for all prior pay periods where deductions were withheld after the ending date.

### Client

#### Servicing Personnel Office:

Provides general Thrift information to employees and acts as liaison between employee and the Benefits Processing Group.

Forwards loan data and current year TSP balances to the Benefits Branch for processing in FPPS.

Assists employees in completing forms.

Certifies all TSP-1, TSP-1-C, TSP-19, Thrift Savings Plan Election forms, and annotates the effective date. Retains one copy of TSP-1 in office. Forwards payroll copy of TSP-1 or TSP-19 to person/office responsible for input into FPPS System.

Verifies TSP SCD shown in Thrift Record for all FERS employees, making corrections to current employee records when errors are found or when additional qualifying service is confirmed. Corrections to separated employee's TSP SCD are submitted to the Benefits

Processing Group for processing. (Computing TSP SCDs - TSP Bulletins 9730, 9513 (U.S.E.R.R.A)).

Reverifies TSP SCD at time of separation of FERS employees, making applicable corrections. This is especially important since an erroneous TSP SCD can result in employees not being vested and therefore losing government contributions or in employees being erroneously vested and therefore receiving contributions without entitlement.

Sends requests for TSP-5, Employee Data/Payment Adjustment Record Input Form, to the Benefits Processing Group, D-2671.

Updates Employee's Official Mailing address each time address changes, ensuring that NFC has correct address for TSP participants.

### **National Finance Center**

Establishes employee accounts and records interest earned.

Sends account statements to employees twice a year.

### **Payroll Operations Division**

#### **Benefits Processing Group:**

Processes One-Time Adjustments needed because of late start or stop of TSP deductions.

Corrects errors identified by system editing.

Identifies, corrects, and processes adjustments related to data errors.

Receives notification of transfer loan payment amounts and confirms loan status from TSP Agency Technical Support. Processes Loan Data in FPPS.

Receives current year TSP balance and processes in FPPS.

Serves as liaison between employee, Personnel, Thrift Board, and National Finance Center.

Responds to requests for TSP-5.

Corrects TSP SCD for separated employees.

Performs audits and corrections to account when retirement code changes.

**FPPS System Management**

Reflects withheld amounts on Leave and Earnings Statements and distinguishes taxable vs. nontaxable earnings in computing biweekly federal and state withholding taxes.

Produces a W-2 showing nontaxable income amount, along with other required data.

Forwards data to NFC on individual employees.

Date: Today's date

From: Name  
Processing Technician, Benefits Processing Group

Subject: Retroactive Thrift Adjustment

To: JOHN SMITH  
123 MAIN STREET  
PO BOX 456  
ANYTOWN, USA 12345

SSN: 123-45-6789  
SPO: Phone number  
PAYROLL: 303-969-6332

An audit of your pay records indicates the proper Thrift Savings Plan (TSP) deductions were not withheld from your biweekly salary for the pay period(s) and amount(s) shown on the enclosed spreadsheet.

To bring your TSP account up to date, you may choose one of the following options:

- 1) Have the total under deducted amount withheld in one lump sum by payroll deduction from one biweekly salary payment;
- 2) Have the under deducted amount withheld on an approved payment schedule through payroll deductions; or
- 3) Waive the opportunity to contribute the full amount of under deductions to your TSP account.

If a deduction is currently being made from your salary to satisfy another under deduction, you may choose to either have the deduction indicated in this notice delayed or started immediately.

In accordance with the agreed upon payment schedule, the government matching contributions will be applied to your TSP account where applicable.

If you transfer to another federal government agency before the full amount of the under deduction has been collected, the outstanding balance will be reported to the gaining agency for payments to be reinstated. If you cancel your participation in the Thrift Savings Plan before the full amount of the under deduction has been collected, you may continue contributing this authorized amount or cancel it. However, if you cancel your payments for under deductions, you will not be able to restart the retroactive payments at a later date and will waive the opportunity to pay the outstanding balance of the under deduction to your TSP account in accordance with regulations set forth in 5 CFR 1605.2.C.6.

Please fill out, sign, and return the enclosed authorization form to your servicing personnel office (SPO) no later than 30 days from the date of this notice. If your personnel does not receive the signed form within 30 days, you will forfeit your right to have any retroactive contributions made.

If you have any questions regarding retroactive Thrift adjustments, please contact your servicing personnel office.

Enclosures

DATE: \_\_\_\_\_

EMPLOYEE NAME: \_\_\_\_\_

SSN: \_\_\_\_\_

DEPT/BUR/SUBBUR/BLK: \_\_\_\_\_

SPO: \_\_\_\_\_

**RETROACTIVE THRIFT ADJUSTMENT AUTHORIZATION**

Parts I. through III. to be completed by employee:

**Part I. Payment Options** (please mark one option):

- \_\_\_\_ A. Lump-sum deduction from one biweekly salary payment.
- \_\_\_\_ B. Installment plan as indicated below (approved by servicing personnel office):  
\$ \_\_\_\_\_ per pay period.
- \_\_\_\_ C. I waive my option to have retroactive deductions paid to my Thrift Savings Plan account.

**Part II. Multiple Retroactive TSP Deductions**

If you currently have retroactive TSP deductions from your pay, please select one option below:

- \_\_\_\_ A. Begin my withholding option marked in Part I. after my current TSP retroactive deductions have been completed.
- \_\_\_\_ B. Begin my withholding option marked in Part I. immediately in addition to my current TSP retroactive deductions.

**Part III. Cancellation of TSP Contributions**

If you cancel your TSP contributions before your retroactive deductions have been completed, please indicate one option below:

- \_\_\_\_ A. Continue my retroactive TSP deductions as authorized above.
- \_\_\_\_ B. Cancel my TSP retroactive deductions. I understand that by doing so, I will waive the opportunity to complete these retroactive payments to my TSP account.

Employee signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Part IV. Certification "Optional"** (completed by servicing personnel office):

Date received: \_\_\_\_\_ Effective date: \_\_\_\_\_

Certified by: \_\_\_\_\_ Date: \_\_\_\_\_

## **THRIFT SAVINGS PLAN**

### **BREAKAGE**

#### **General Information:**

The agency will pay an amount equal to earnings lost on Thrift Savings employee and government contributions when an administrative error causes delay in deposit of these contributions to the employee's Thrift account. The following conditions must be met to be eligible for breakage:

**Employee Contributions** - (1) Must have been withheld from the employee's paycheck but not deposited in the Thrift account until 30 days or more after the payday for the pay period in which the withholding occurred. The amount withheld must also be \$1.00 or more. (2) When a late pay action such as late within-grade increase/promotion or additional hours paid on an amended Time and Attendance Report (T&A) increases employee's earnings and causes additional Thrift contributions in excess of \$1.00 to be withheld from pay, breakage will be paid if the additional amount withheld is not deposited within 30 days of the payday for the pay period in which the payment should have been made.

**Agency Automatic 1% Contribution** - Any agency automatic 1% amount of \$1.00 or more not deposited within 30 days of the payday for the pay period in which it should have been deposited will be subject to breakage.

**Agency Matching Amount** - Any agency matching amount of \$1.00 or more not deposited within 30 days of the payday for the pay period in which it should have been deposited will be subject to breakage. If an employee's contribution is not withheld from his pay in the proper pay period but is withheld in a subsequent pay period, the agency matching amount for that employee contribution will be subject to breakage if it is deposited more than 30 days after the payday for the pay period in which it should have been deposited.

#### **Client**

#### **Servicing Personnel Office:**

Serves as initial point of contact for employees regarding breakage.

#### **Employee:**

Checks TSP participant statement to confirm breakage deposited (transaction code C).

#### **National Finance Center**

Computes amount of breakage due, using data submitted by Payroll Operations Division.

**Payroll Operations Division****Benefits Processing Group:**

Serves as main resource for Servicing Personnel Office questions on breakage.

Submits late payment records (Type 46) to the NFC for all Thrift deposits related to prior pay period adjustments.

Charges the Client Accounting Office for amounts of breakage paid and provides supporting documentation.

**Review and Analysis Branch:**

Reconciles and charges the Client Accounting Office with an IPAC for other breakage charges.



**THRIFT SAVINGS PLAN**  
**CATCH-UP CONTRIBUTIONS**

**General Information:**

Public Law 107-304 was signed on November 27, 2002, which permits eligible Thrift Savings Plan (TSP) participants who are age 50 or older to make tax-deferred “catch-up” contributions from their basic pay to their TSP accounts. These contributions are a supplement to the participant’s regular employee contributions and do not count against either the statutory contribution percentage limits or the Internal Revenue code’s elective deferral limit.

Employees who are 50 or older may participate in the catch-up contribution by contributing the maximum percentage/amount, which does not exceed the maximum contribution for that year. The maximum amount is:

Year	Maximum Contribution
2003	\$2,000
2004	\$3,000
2005	\$4,000
2006 and thereafter	\$5,000*

\*After 2006, this amount will be subject to increases to reflect inflation.

**Updated information for future years regarding this subject will be included on the NBC web site. Refer to page vi of this manual for information regarding the web site.**

Contributions are pre-tax, which means that they are taken from the participant’s basic pay before Federal tax and must be made through payroll deductions (no checks).

Catch-up contributions are not eligible for matching government contributions.

Contribution elections can be made any time during the year and they may be stopped any time during the year.

If an employee terminates regular contributions or goes into a non-pay status, the catch-up contribution must be terminated. The FPPS would automatically shut down the function once this occurs.

FPPS will automatically stop catch-up contributions at the end of each year or when the annual limit is reached.

Catch-up Contribution Election Form, TSP-1-C, has been designed for this entitlement. Agencies may use an electronic version of this form to support on-line employee services systems (e.g. Employee Express). Form TSP-1-C is available on the TSP web site, [www.tsp.gov](http://www.tsp.gov).

### **Client**

#### **Employee:**

Completes Catch-up Contribution Election Form, TSP-1-C, and submits to Servicing Personnel Office, or uses Employee Express to enroll in the Catch-up Contribution entitlement.

Must submit a new election each year.

Self-certifies contributing maximum percentage/amount allowed by the IRS and TSP plan rules.

#### **Servicing Personnel Office:**

Provides general information to employees and acts as liaison between employee and the Benefits Processing Group.

May enter data contained on TSP-1-C into FPPS system.

### **Payroll Operations Division**

#### **Benefits Processing Group:**

Serves as resource for Servicing Personnel Office questions.

May enter data contained on TSP-1-C into FPPS system.

**THRIFT SAVINGS PLAN**  
**TSP MILITARY CONTRIBUTIONS (USERRA)**

**General Information:**

Public Law 103-353, the Uniformed Service Employment and Reemployment Rights Act of 1994 (USERRA) was enacted on October 13, 1994. Section 4 of this law allows all eligible employees the opportunity to make up any Thrift Savings Plan (TSP) contributions that were not made to their TSP accounts because they separated (or were in a leave-without-pay status) to perform military service.

**Client**

**Servicing Personnel Offices:**

Works in conjunction with current employees to verify those eligible under P.L. 103-353.

Forwards related processing data to the Benefits Processing Group, D-2671 (for Pay Groups 1 & 2), including the time frames involved, the rate of pay during those time frames (pay adjustment and WGI), eligibility date for the automatic 1% and/or the TSP election prior to the military LWOP, written request from employee to make retroactive any missed contributions, and requests to restore any forfeited funds and to reinstate loan deducts if applicable.

Notifies employee to contact the National Finance Center if employee chooses to return previously withdrawn funds.

Corrects TSP SCD to include military service related to P.L. 103-353. (Reference TSP Bulletin 9513).

**Employee:**

Submits to Servicing Personnel Office the written request to retroactively collect employee contributions for missed TSP deductions during Military LWOP.

Contacts the National Finance Center and arranges re-deposit of previously withdrawn funds and/or reversal of any applicable taxable distribution. (Optional).

**Payroll Operations Division**

**Benefits Processing Group:**

Interfaces with Servicing Personnel Offices and employees to set up repayment schedule for missed TSP deductions.

Deposits lump sum for applicable basic 1% contributions.

Submits letters of restoration of forfeited funds to the NFC.

Reinstates loan deductions, if applicable.

**National Finance Center**

Computes and deposits breakage into participant's TSP accounts.

Directs employees on procedures needed to deposit any previously withdrawn funds and to reverse any taxable distribution.

**THRIFT SAVINGS PLAN**  
**LOAN PROGRAM**

**General Information:**

When using FPPS commands, VDIN/VDCG gives the opportunity to enter Thrift Loans.

**NOTE:** This option is for the use of the Payroll Operations Division Benefits Branch ONLY. Do not enter any data. It can adversely impact an employee's pay and his/her ability to complete a loan payment without penalty.

**Client**

**Servicing Personnel Office:**

Provides general information related to the Thrift Loan Program to employees.

Completes TSP-41 and submits to National Finance Center (NFC) for current employees in approved LWOP status. (TSP Bulletin 02-6).

Calls the Benefits Processing Group for assistance on (303) 969-7486 (for Pay Groups 1 & 2).

**Employee:**

Completes the required paperwork and forwards it to the NFC. Transferring employees notify gaining Personnel Office of existing loan.

**National Finance Center**

Approves/disapproves the loan application.

Provides additional forms for completion by the employee.

Disburses loans to participants.

Forwards loan payment data file to the Benefits Processing Group.

**Payroll Operations Division**

**Benefits Processing Group:**

Enters loan repayment data into the employee's master record, upon receipt of electronic data file from NFC.

Stops payments to Thrift loans upon official notification from the National Finance Center upon receipt of electronic data file.

Stops Thrift loans upon official notification of Chapter 13 Bankruptcy.

**FPPS System Management**

Processes data that has been input by the Benefits Processing Group.

Forwards data through Direct Deposit/Electronic Funds Transfer (DD/EFT) process to American Bank Association (ABA) number specified by the NFC.

Shows payment amount made on the employee's Leave & Earnings Statement.

**THRIFT SAVINGS PLAN**  
**FINANCIAL HARDSHIP IN-SERVICE WITHDRAWAL**

**General Information:**

The Thrift Savings Plans (TSP) Act of 1996 (Public Law 104-208) provided for two types of in-service withdrawals:

- **Age-based withdrawal.** Participants who are age 59 ½ or older can make a one-time withdrawal of all or a portion of their vested account balances.
- **Financial hardship withdrawal.** Participants (regardless of age) who can demonstrate financial hardship can make a withdrawal of their own contributions and the earnings on their contributions (up to the amount of their documented hardship).

After a participant makes a financial hardship withdrawal, he/she cannot make contributions to the TSP or make another financial hardship withdrawal for a period of six months.

Participants covered under FERS will also not receive attributable Agency Matching Contributions, but will continue to receive the Agency Automatic (1%) Contribution.

Once an in-service withdrawal payment is made, an employee cannot return or repay the money to their account, and they cannot convert the withdrawal to a loan.

An in-service withdrawal is subject to mandatory 20% Federal income tax withholding. This withholding cannot be waived. If an employee makes a financial hardship in-service withdrawal and is less than age 59 ½ at the time of the withdrawal, they are also subject to a 10% early withdrawal penalty tax (at the time they file their annual tax return) on the total amount received directly from the TSP, including any amount withheld for taxes.

**National Finance Center**

Receives applications for financial hardship in-service withdrawal and processes according to applicable rules/regulations.

Issues payment to employee, normally within four to six weeks of receipt of the application.

Sends electronic data file to notify Benefits Processing Group of participants who received financial hardship in-service withdrawal.

Monitors employee's account and notifies the Benefits Branch if employee/matching deposits are made after beginning date of non-contribution period. Removes any erroneous matching contributions one year after deposit for use to offset TSP administrative costs.

Mails the employee an "eligibility notice" about three to four weeks before expiration of the non-contribution period.

**Client****Servicing Personnel Office:**

Receives and certifies the TSP-1 when the employee elects to resume TSP contributions. Effective date of election cannot be prior to the “end non-contribution period” found in the VDCG command.

**Employee:**

Completes application forms for a financial hardship in-service withdrawal and mails to the TSP Service Office, address listed on the forms.

Properly completes the TSP Election Form, TSP-1, in order to resume contributions at the end of the non-contribution period. Forwards the TSP-1 form to the Servicing Personnel Office.

**Payroll Operations Division****Benefits Processing Group:**

Receives data file from the National Finance Center.

Enters the stop action in FPPS, including “end non-contribution period” date, upon receipt of electronic data file from NFC.



## **TIME AND ATTENDANCE REPORT**

### **DATA ADJUSTMENTS AFTER SUBMISSION**

#### **General Information:**

At the time the biweekly Time and Attendance file is transmitted and received by FPPS, edits of this data will be run on FPPS. The on-line Time and Attendance commands will then be used to identify edits and necessary leave conversions, missing Time and Attendance records, and other situations requiring corrective action for the current pay period. The corrections will be made on-line using the TACT or TALE commands.

Amended Time and Attendance reports for prior pay period adjustments should be sent to the appropriate Payroll Processing Group for encoding in the FPPS system. The amended T&A Report form can be located in the Appendix, page A-27. This form may be copied as needed.

#### **Client**

#### **Timekeeper/Supervisor:**

Prepares changes and adjustments to previously certified Time and Attendance Report data.

#### **Payroll Operations Division**

#### **Payroll Processing Group:**

Provides assistance to agency Payroll Coordinators/Timekeepers, as needed, in adjusting current Time and Attendance records when problems are encountered in specific cases.

Reviews edits via the TALE and TALM commands in FPPS and inputs necessary corrections using the TACT or TALE command.

Utilizes prior pay period correction file as source for online input via TACT command for pay periods within FPPS history. Inputs one-time adjustments for T&A changes prior to history.

**TIME AND ATTENDANCE REPORT**  
**DATA CONTROL PROCESS**

**Client**

Produces overtime, leave, non-pay, and/or other entitlement hours reports from the labor cost file for distribution to the appropriate management level to assure that all data that should be transmitted is transmitted. Maintains procedures for control of data at the input location.

**Supervisor:**

From GAO Manual, Title 6: Time and Attendance, Chapter 3.

"The nature and extent of Time and Attendance (T&A) approvals must be such that management knows that supervisors or other officials are accountable for approvals of employees' work time and absences."

"Such approvals represent that actual work schedules recorded by employees or timekeepers are to the best of the approving official's knowledge true, correct, and accurate, and in accordance with applicable laws, regulations, and legal decisions. Approving officials acknowledge awareness and understanding of their responsibilities when approving T&A data."

"All T&A reports and related supporting documents (such as overtime pay authorizations) must be reviewed and approved by an authorized official. Review and approval should be made by the official, normally the immediate supervisor, most knowledgeable of the time worked and absence of the employees involved."

Follows office control procedures.

**Timekeeper:**

Records absences and time worked by employee accurately on the Time and Attendance Report.

Assures that appropriate authorizations are approved for overtime, annual or sick leave, military leave, jury duty, or environmental/hazard differential, as applicable. (Such authorizations/documents are to be retained at the field office).

## **TIME AND ATTENDANCE REPORT**

### **DATA TRANSMISSION PROBLEMS**

#### **General Information:**

The transmission of Time and Attendance Report data to the National Business Center (NBC) computer is the responsibility of the agency. The POD is not directly involved with this process.

**CAUTION:** Do not attempt to fix file transmission problems by transmitting the file again.

Problems related to the transmission of Time and Attendance Report data should be directed to the following offices in the order listed:

1. Call the ADP Help Desk for assistance at (303) 969-7777.
2. Contact the agency local ADP office, the ADP support office or the office that created the run streams for transmitting Time and Attendance Report data.
3. If the above contacts determine there may be a telecommunication problem, call for IBM assistance at (303) 969-7777. They will contact communications for you or will have a HEAT log on any problems.

If the Time and Attendance Report file does not get transmitted to the system on the day normally sent, immediately call the appropriate Payroll Processing Group in Denver, Colorado.

#### **Late Transmission of T&A Data:**

If it is anticipated that the transmission of Time and Attendance data is going to be submitted late (e.g., after normal daily cut-off time) and it is imperative that the T&A's be processed for pay calculate, the user should contact the FPPS Production Control Team on (303) 969-7730 at the earliest possible time to coordinate a time schedule for the transmission.

## **TIME OFF AWARDS**

### **General Information:**

The Federal Employee Pay Comparability Act of 1990, Public Law 101-509, provides Federal agencies authority to grant employees time off from duty as an incentive award under 5 U S Code 4502(e). The Office of Personnel Management has provided regulations under 5 CFR, Part 451.

Time Off Awards are intended to increase Federal employees' productivity and creativity by rewarding their contributions to the quality, efficiency, or economy of Government operations.

A Time Off Award is an excused absence granted to an employee without charge to leave or loss of pay. The award is based on the employee's work schedule, full time or part-time, at the time the award is approved. Follow your agency policy on the minimum and maximum limits. A Time Off Award cannot be converted to a cash payment under any circumstances and cannot be transferred when an employee transfers from one Federal agency to another.

### **Client**

### **Servicing Personnel Office:**

Issues SF-50, Notification of Personnel Action, at the time the award is granted.

### **Timekeeper/Supervisor:**

Follows agency procedures on granting Time Off Awards.

Records the Time Off Award hours used on the employee's T&A under pay code 30C with the number of hours used in the daily hours column to complete the employee's regular schedule.

## **TRANSPORTATION FRINGE BENEFIT PROGRAM**

### **General Information:**

The Transportation Fringe Benefit Program, is authorized by Public Law 103-172 (Federal Employees Clean Air Incentives Act), as amended by Public Law 105-178 (Transportation Equity Act for the 21st Century).

The objective of this Program is to further the policy of promoting the use of public transportation by all employees. Employees who use public transportation (e.g., subway, bus, rail) for commuting to and from work, or who commute in a commuter highway vehicle are eligible to receive tax benefits for qualifying transportation expenditures by participating in this Program. The tax benefit will increase take home pay each pay period, thus offsetting a portion of the employee's expenditures on public transportation.

Employees who participate in this Program will realize a reduction in their taxable gross income by the amount of qualifying public transportation expenses (currently limited to a maximum of \$110 per month). The pretax deductions operate in a manner comparable to that of the current Thrift Savings Plan, whereby gross earnings (subject to taxes) are reduced before applying tax withholding. This increases the biweekly take home pay. **(Updated information for future years regarding this subject will be included on the NBC web site. Refer to Page vi of this manual for information regarding the web site).**

This transportation is not a transit subsidy program. The employee makes all necessary arrangements for his/her transportation, and the agency is not involved in any manner in the purchase or distribution of fare cards. There is no exchange of funds or transit passes between the agency and the employee. The employee continues to acquire his or her transit pass and/or pay for the commuter highway vehicle transportation in the same manner as in the past. The employee reaps the benefits through the biweekly pretax payroll deduction.

The Program is to encourage and reward employees for using public transportation for commuting to and from work on a regular, ongoing basis. Occasional or sporadic use of public transportation does not qualify an employee for enrollment in this Program. Stability in the commuting pattern also helps keep the associated administrative costs at an acceptable level, since enrollment requires supervisory approval and Servicing Personnel Office (SPO) review, as well as data entry into the Federal Personnel/Payroll System (FPPS). A stable commuting pattern does not necessarily mean or imply that an employee use the same method of travel five days each week. Employees may have a stable commuting pattern that involves using public transit for two days each week, using a commuter highway vehicle one day each week, and driving the remaining two days in a personally-owned vehicle. Stable means that except for rare occurrences, the commuting pattern does not change.

An employee should contact their SPO for the eligibility requirements. Like all programs that affect the taxable income of an employee, participants in this Program will be responsible for maintaining records documenting actual transportation expenses incurred in commuting to and from work.

**Client****Employee:**

Annually submits an Enrollment Form, Application for Participation in Transportation Fringe Benefit Program (DI-2015, for DOI employees), to his/her supervisor or manager to receive transportation fringe benefits. Enrollment Forms must be completed by November 30, each year. An employee who initially enrolled in this Program after September 30 of any given year will not be required to re-enroll until November 30 of the following year.

Annually submits an Actual and Claimed Transportation Expenses Form (DI-2106 for DOI employees), along with the Enrollment Form.

Shall submit an updated Enrollment Form and Expenses Form to reflect changes in the amount of transportation expenses that may legally be claimed, if applicable.

**Supervisor:**

Reviews the employee's Enrollment and Expenses Form and verifies that the information provided by the employee is correct to the best of his/her knowledge. Requests the employee provide more detailed specifics on the nature and type of commuting patterns and provide any expense documentation to support commuting costs if the information provided by the employee is not enough for the supervisor to attest to the accuracy.

Forwards the executed Enrollment Form (signed by both the employee and the supervisor), and Expenses Form, to the Servicing Personnel Office for processing.

**Servicing Personnel Office:**

Receives the executed Enrollment and Expenses Form and reviews the forms for completeness. Encodes the information using the Pay Code TFB in the Voluntary Deductions area (VDIN command) in the FPPS system.

Forwards copy of the processed form to the employee.

Provides information on this Program to all new hires and transfers as part of their orientation package. Maintains a supply of Enrollment and Expenses Forms.

**Administrative/Parking Program Coordinators:**

Conducts periodic verifications to ensure that parking privileges extended to employees are consistent with the enrollment information provided by employees who participate in this Program (e.g., employees who claim they are using public transportation five days per week should not also be receiving unrestricted parking privileges in the vicinity of their office).

## **TREASURY CHECKS, LIMITED PAYABILITY**

### **General Information:**

Effective October 1, 1989, the U.S. Department of the Treasury implemented a one-year limit on negotiating Treasury checks. Limited pay ability is described in Treasury Financial Manual (TFM) Bulletins 90-03, dated October 1, 1989, and 91-08 dated August 14, 1991. I TFM 2-4200 describes agency responsibility for reports on unexpended balances of appropriations and funds.

Treasury checks are automatically canceled by Treasury if they remain outstanding (not negotiated) after one year. Credit for each canceled check is routed back to the originating agency by the agency's Agency Location Code (ALC). Therefore, salary check cancellation credits for checks generated by the Payroll Operations Division (POD) are routed to POD via ALC 14-01-9999 for reissue to the employee or refund to the employee's employing agency.

### **Client**

#### **Employee:**

Upon receipt of written notice concerning canceled check, checks personal records, e.g., bank statements, Leave and Earnings Statements, etc., for verification that check was not previously replaced by POD or the agency.

Provides POD with a written request (claim) for the check proceeds, if, after personal records have been reviewed, the employee feels that he/she is entitled to the money.

#### **Client Accounting Office:**

Receives IPAC credits for limited pay ability credits from POD at the end of the second year after POD has received the credit from Treasury.

Retains limited pay ability check credits on books in accordance with TFM 2-4200 and TFM Bulletins 90-03/91-08.

Follows FMS 2108, end of fiscal year, process outlined in Treasury's Financial Manual.

### **Payroll Operations Division**

#### **Review and Analysis Branch:**

Records Treasury's limited pay ability credits on POD's Suspense by Social Security Number.

Validates that the non-negotiated check was not due to a debt owed the POD, e.g., recertified check.

Verifies entitlement to the funds:

- a. Notifies each employee of the check credit by letter, with required 30 day response time, and sends copy to CAO.
- b. Reissues payment, via new check, to employee, when written request (claim) is received from the employee, unless a claim is already submitted by the CAO.

If employees do not respond to POD's written notification:

- a. Retains limited pay ability credits on suspense, for possible claims from employees, until the end of the second calendar year (CY) following the CY in which the check was issued and,
- b. Refunds unclaimed credits remaining at the end of the second CY to employee's agency via IPAC.



## UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES

### General Information:

The contractor responsible for unemployment compensation forms is:

UC – TALX Express  
UCFE Department  
P O Box 66945  
St. Louis, MO 63166

Telephone (314) 997-2690  
or 1-800-366-6660 x 2690  
Fax Number (314) 983-3690

Agency Code	Agency Name	DOL UCFE Federal Identification Code
AN00	African Development Foundation	301
AU00	Federal Labor Relations Authority	577
AW00	Arctic Research Commission	302
BG00	Pension Benefits Guarantee Corporation	667
BK00	James Madison Memorial Foundation	312
EDxx	Dept of Education	480
CG00	National Education Goals Panel	480
CX00	National Commission Libraries/Info Science	480
EE00	Equal Employment Opportunity Commission	554
EW00	US Trade and Development Agency	912
FJ00	US Chemical Safety & Hazard Investigations Board	603
FT00	Federal Trade Commission	590
GB00	Overseas Private Investment Corporation	664
GJ00	Presidio Trust	911
GM00	Valles Caldera Trust	629
HT00	Harry S Truman Scholarship Foundation	601
IF00	Inter-American Foundation	621
INxx	Dept of Interior	440
CF00	Commission of Fine Arts	538
HP00	Advisory Council on Historic Preservation	507
HD00	U S Holocaust Memorial Museum	507
MI00	Millennium Challenge Corporation	630
NF00	National Science Foundation	655
NL00	National Labor Relations Board	645
NNxx	National Aeronautic & Space Administration	631
NU00	Nuclear Regulatory Commission	659
PD00	Public Defenders Service	584
RE00	Office of Navajo and Hopi Indian Relocation	657
RF00	Federal Retirement Thrift Investment Board	584
SE00	Securities & Exchange Commission	690
SK00	Consumer Product Safety Commission	541
SS00	Selective Service System	695
SZ00	Social Security Administration	687
TB00	National Transportation Safety Board	660
TC00	International Trade Commission	623
TDxx	Department of Transportation	470
TD06	St. Lawrence Seaway Development Corp	470
TD15	Surface Transportation Board	625

**TALX UCX**

Completes ES-931 and returns to state agency within prescribed time limits.

Reviews claims, separation and determination information, and refers questionable state determinations to agency.

Represents the agency through the appeal process, if needed, in accordance with respective state laws.

Provides agency with training; and upon request will provide agency personnel with training.

**Client****Servicing Personnel Office:**

Issues SF-8, Notice to Federal Employee about Unemployment Insurance, to each employee upon his/her separation from Federal employment. The SF-8 will list the address of the contractor who is responsible for furnishing unemployment data to the state unemployment insurance office upon request.

Furnishes the contractor all pertinent information pertaining to the employee's separation (e.g., reason for separation, length of employment, etc.).

**Payroll Operations Division**

No involvement.

**Division of FPPS System Management**

Furnishes data tape to contractor with breakdown of quarterly earnings on separated employees.

## **UNIFORM ALLOWANCE**

### **Client**

#### **Servicing Personnel Office:**

Authorizes employees entitled to a Uniform Allowance.

1. Encodes data into the FPPS system via the ETIN command using one of the following hours codes for biweekly allowance:

37A - UNIFORM ALLOWANCE - NONTAXABLE

37B - UNIFORM ALLOWANCE - TAXABLE

**NOTE:** The Initiate Allowance screen only requires the BIWEEKLY PAY AMOUNT FIELD to be completed, but has additional fields for:

COMMENT

EFFECTIVE DATE ENDING

CEILING AMOUNT

COST STRUCTURE

NOTES

2. Provides list of authorized employees entitled to a Uniform Allowance to be paid other than on a biweekly basis to the appropriate Payroll Processing Group.

### **Payroll Operations Division**

#### **Payroll Processing Group:**

Receives list of authorized employees to receive Uniform Allowance other than on a biweekly basis and completes one-time adjustment for payment.

## **UNION CONTRACTS/REVOCATIONS**

### **Client**

#### **Servicing Personnel Office or Labor Relations Office:**

Monitors and administers labor contracts.

Reviews and authenticates employee's written request to revoke union dues allotment.

Establishes effective date of revocation.

Forwards employee's written request to the appropriate Payroll Coordinator with effective date of revocation annotated.

Forwards changes in union local check mailing address, direct deposit (bank routing number or account number), report address, or master union dues amounts to the Payroll Operations Branch, D-2660.

#### **Payroll Coordinator:**

Encodes data to begin and/or change union dues withholdings.

Encodes action to cancel union dues withholding, as authorized by the Servicing Personnel Office.

### **Payroll Operations Division**

#### **Payroll Operations Branch:**

Maintains the union table in the FPPS System.

**WAIVER OF OVERPAYMENTS PROCESS****Client****Client Accounting Office:**

Forwards request for waiver to the Debt Management Branch, D-2640.

**Payroll Operations Division****Debt Management Branch:**

Forwards the employee's waiver request and other pertinent information in the employee's bill file that is required to the Review and Analysis Branch, D-2613, to make the waiver decision when designated by the agency and to prepare the Administrative Report.

Updates applicable W-2 information to reflect repayment of debt.

**Review and Analysis Branch:**

Collects all the information needed from Personnel, Payroll Operations, Comptroller General, employee, etc., to make the waiver decision.

Makes the waiver decision or, if appropriate, forwards the waiver request to the agency's Office of Hearings and Appeals.

Notifies all parties of the waiver decision.

Prepares any required Administrative Reports and sends a copy of such reports to the Director, agency's Office of Hearings and Appeals.

## **W-2 UPDATE PROCESS**

### **Client**

#### **Servicing Personnel Office:**

Validates employee's official mailing address prior to the issuance of W-2's.

Assists Payroll Operations Division in obtaining employee's current official mailing address for W-2's returned by the postal service as "undeliverable."

#### **Client Accounting Office:**

Establishes procedures to assure all change of station payments and year-end W-2 updates are forwarded to the appropriate Payroll Processing Group consistent with the processing schedule.

**NOTE:** Tax data received by the Payroll Operations Division after the last pay period of the calendar year has to be manually processed, e.g., manual payments, IPAC to CAO's, etc.

#### **Employee/Timekeeper/Payroll Coordinator:**

Telephones the Payroll Information Line at (303) 969-7732 or 1-800-662-4324, press options 1, 5, and 4 to report a W-2 that was lost or not received by the employee.

### **Payroll Operations Division**

#### **Review and Analysis Branch:**

Reconciles W-2 magnetic tape data to report payments of Federal, state, local, OASDI, and Medicare wages and taxes. Transmits all adjustments to affected state or local taxing entities or to IRS on Form 941, Employers Quarterly Federal Tax Report.

Accomplishes subsequent corrections via W-2C's and 941C's after W-2's are issued and magnetic tapes or compact disc (CD) are sent to Clients.

Mails duplicate W-2's, noted with "Reissued Statement", based on a **telephone call** from the employee when (a) the W-2 was **lost** by the employee, or (b) the W-2 was **not received** by the employee.

#### **Payroll Processing Group:**

Encodes change of station payments and year-end W-2 updates into employee year-to-date record.

**Debt Management Branch:**

Updates applicable W-2 information to reflect repayment of debt.

# *APPENDIX A*



**APPENDIX A - FORMS**Table of Contents

The following forms may be duplicated as needed by the client. These forms are also available as fillable forms on the NBC web site. (See page vi on the manual for web site information).

Address Label File Updates	A-1
Authorization for Expired Compensatory Time to be Paid as Overtime	A-2
Automated Separations and Retirement Data Sheet	A-3
Collection (by Payroll Deduction) of Government Indebtedness	A-4
Deceased Packet Check List ( <b>2 pages</b> )	A-5
Foreign or Non-Foreign Pay Allowance or Differential Transaction Request	A-6
Health Benefits Coverage During Non-Pay Status	A-7
Imaging Transmittal Sheet	A-8
Information Sheet for Reporting Non-Receipt of DD/EFT Payments	A-9
Information Sheet for Reporting Non-Receipt/Lost Hardcopy Salary Check	A-10
Leave Share Termination Checklist	A-11
Leave Buy-Back Time Analysis ( <b>2 pages</b> )	A-12
Leave Buy-Back Worksheet ( <b>2 pages</b> )	A-13
Loan Repayment Agreement	A-14
Non-Taxable Transportation Subsidy	A-15
Other Income Summary Sheet	A-16
Pre-Payment for Health Benefits	A-17
Report of Taxable Fringe Benefits	A-18
Request for Administrative Offset of Delinquent Government Credit Card Debt	A-19
Request for Biweekly Quarters Deductions Input	A-20
Request for Biweekly Quarters Deductions ( <b>NPS Use Only</b> )	A-21
Request for Issuance of Bill for Collection	A-22
Request for Official Mailing Address	A-23
Salary Payment Option Form, X-BIA-62125 ( <b>BIA Use Only</b> )	A-24
Student Loan Repayment Benefit	A-25
Transmittal to Payroll Operations Division	A-26
Time and Attendance Report Form (Amendment)	A-27

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Date: \_\_\_\_\_

MEMORANDUM

To: Payroll Operations Division, D-2605

From: \_\_\_\_\_  
\_\_\_\_\_

Subject: **Address Label File Updates**

Request that: Addition ☐ Change ☐ Deletion ☐ be made to address label file for:

Servicing Personnel Office ☐ Client Accounting Office ☐

Payroll Coordinator ☐ User Group Member ☐

Department \_\_\_\_\_ Bureau \_\_\_\_\_

Address label file data did read (or attach copy of old label):

Name/Title \_\_\_\_\_

Office Name (if applicable) \_\_\_\_\_

Street Address or P O Box \_\_\_\_\_

City, State, Zip Code\_ \_\_\_\_\_

Address label file data should read:

Name/Title \_\_\_\_\_

Office Name (if applicable) \_\_\_\_\_

Street Address or P O Box \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

\_\_\_\_\_  
Name and Phone Number of Requestor

A-1

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**AUTHORIZATION FOR EXPIRED COMPENSATORY TIME  
TO BE PAID AS OVERTIME FOR THE EXEMPT EMPLOYEE**

To: Payroll Operations Group, D-\_\_\_\_\_

From: Supervisor, \_\_\_\_\_  
(Office, Branch, or Section)

Subject: Expired Compensatory Time to be Paid as Overtime (**Compensation**)

This authorizes \_\_\_\_\_, XXX - XX - \_\_\_\_\_  
Employee's Name SSN

to be paid overtime for the following expired compensatory time:

Pay Period	Number of Hours
_____	_____
_____	_____
_____	_____
_____	_____

The employee was unable to use the compensatory time due to an exigency of the service beyond their control.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

A-2

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## AUTOMATED SEPARATION AND RETIREMENT DATA SHEET

Employee Name: \_\_\_\_\_ SSN: XXX - XX - \_\_\_\_\_

### I. EMPLOYEE HISTORY INFORMATION:

- A. Earliest Date of FERS Service  
(FERS Employees Only) \_\_\_\_\_
- B. Part-time Work Schedule After April 7, 1986 \_\_\_\_\_ Yes \_\_\_\_\_ No
- C. Currently Receiving OWCP? \_\_\_\_\_ Yes \_\_\_\_\_ No
- D. Military Service Credit Deposit  
Not Applicable \_\_\_\_\_ Yes \_\_\_\_\_ No  
Paid \_\_\_\_\_ Yes \_\_\_\_\_ No  
Employee Does Not Intend To Pay \_\_\_\_\_ Yes \_\_\_\_\_ No
- E. FERS Disability Retirement Only  
Applied for Social Security \_\_\_\_\_ Yes \_\_\_\_\_ No  
Amount of SSA Benefit, if Known \$ \_\_\_\_\_

### II. EMPLOYEE PERSONAL INFORMATION

- A. Application for Refund Submitted \_\_\_\_\_ Yes \_\_\_\_\_ No
- \* B. Employee Address Correct in FPPS \_\_\_\_\_ Yes \_\_\_\_\_ No  
If not, Forwarding Address is:  
\_\_\_\_\_  
\_\_\_\_\_  
City State Zip Code
- \* C. Tax Withholding Correct in FPPS \_\_\_\_\_ Yes \_\_\_\_\_ No  
If Not, Attach W-4
- \* D. Pay Currently Deposited Electronically \_\_\_\_\_ Yes \_\_\_\_\_ No
- E. Annuity to be Deposited in Same Account \_\_\_\_\_ Yes \_\_\_\_\_ No  
If Not, Attach SF-1199A with New Account  
Information or Request to Terminate

\* Unless otherwise requested, change of address, W-4 information and Electronic Funds Transfer information provided above will be changed in FPPS and forwarded to OPM via magnetic tape.

Questions regarding information provided above should be referred to:

\_\_\_\_\_  
Name Telephone Number

A-3

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MEMORANDUM

To: Payroll Operations Division, Debt Management Branch, D-2640

From: Client Accounting Office

Subject: **Collection (By Payroll Deduction) of Government Indebtedness**

Please initiate a biweekly payroll deduction to begin pay period \_\_\_\_\_, as follows:

Name: \_\_\_\_\_

SSN: XXX - XX - \_\_\_\_\_

Department: \_\_\_\_\_ Bureau: \_\_\_\_\_

Amount to be Deducted Per Pay Period \_\_\_\_\_

Total Amount to be Deducted \$ \_\_\_\_\_

Cost Account, if Applicable \_\_\_\_\_

Purpose of Deduction: (Please mark the appropriate box)

Federal Debt Recovery

BOC # \_\_\_\_\_

P.C. 61B (Involuntary)

☐

P.C. 61C (Voluntary)

☐

Travel Advance (P.C. 65B)

☐

BOC # \_\_\_\_\_

Moving Allowance (P.C. 65F)

☐

BOC # \_\_\_\_\_

Approved by: \_\_\_\_\_

Name

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Date

A-4

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## DECEASED PAYMENT PACKET CHECKLIST

<b>Name:</b> <b>Social Security Number:</b> <u>XXX - XX - _____</u> <b>Department / Bureau / Organization:</b>		<b>page 1</b>
<b>1. SF-1153</b> Each adult claimant must submit a separate SF-1153, unless their husband and wife to each other.		
<b>PART A – Employee Information</b>  _____ Name of Deceased _____ Social Security Number _____ Last Known Address _____ Date of Death _____ Employing Agency	<b>PART B – Designation of Beneficiary</b>  _____ If yes, send agency's copy of SF-1152 _____ If no, follow the "Order of Payment Precedence" <b>(5 CFR Chapter 1, Section 178.204)</b> _____ If unknown, send signed memo from agency stating none exists. Follow "Order of Payment Precedence" <b>(5 CFR Chapter 1, Section 178.204)</b> _____ Full Name: _____ Social Security Number _____ Age _____ Relationship to deceased _____ Address	
<b>PART C – Marital Status</b>  _____ Yes _____ No  <b>(Only complete if claimant is surviving spouse)</b>	<b>PART D – Beneficiaries</b>  _____ Full Name _____ Social Security Number _____ Age _____ Relationship to deceased _____ Address	
<b>PART E – Executor, Trustee of Administrator (if applicable)</b>  _____ Name _____ Name, Address, Relationship of Interested relative or creditor	<b>PART F – Funeral Expenses</b>  _____ Yes _____ No  <b>(If unknown, leave blank)</b>	
<b>PART G – Signatures</b>  _____ Claimant(s) or self _____ Claimant for minor child or children <b>(must be legal guardian)</b> _____ Two (2) witness signatures		

A-5

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**2. Death Certificate of Employee (verify the following)**

page 2

\_\_\_\_\_ Legal Name  
\_\_\_\_\_ Date of Death  
\_\_\_\_\_ Social Security Number  
\_\_\_\_\_ Marital Status (attach Divorce Decree or Marriage Certificate, if applicable)

**3. Order of Payment Precedence (5 CFR Chapter 1, Section 178.204 )**

If there is no Designation of Beneficiary, SF-1152, then follow the "Order of Precedence". Please mark the appropriate area.

- \_\_\_\_\_ Surviving spouse of the employee  
- Marriage Certificate  
- Marital Status shows "Married" on employee death certificate
- \_\_\_\_\_ To the child or children of the deceased employee  
- Death Certificate of non-surviving spouse  
- Divorce Decree  
- Court Order of guardianship or custody for minors
- \_\_\_\_\_ To parents of the deceased employee  
- Death Certificate of non-surviving parents
- \_\_\_\_\_ To the duly appointed legal representative of the estate of the deceased employee  
- Death Certificate of the parents  
- Executor Employee Identification Number Social Security Number, full name and mailing address  
- Trust TIN, full name and mailing address
- \_\_\_\_\_ To the persons entitled under the laws of the domicile of the employee at the time of his or her Death  
- Death Certificate of the parents

**OTHER Documents**

\_\_\_\_\_ Death Certificate of beneficiary designated on SF-1152

I certify all items above have been thoroughly checked for accuracy.

\_\_\_\_\_ Contact Name

\_\_\_\_\_ Date

\_\_\_\_\_ Phone Number

A-5

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**FOREIGN OR NON-FOREIGN PAY ALLOWANCE OR  
DIFFERENTIAL TRANSACTION REQUEST**

Employee Name: \_\_\_\_\_ SSN: XXX – XX – \_\_\_\_\_

Department: \_\_\_\_\_ Bureau: \_\_\_\_\_

☐ Adjustment/Correction Prior to Converting to the FPPS System

Type of Pay Entitlement	Pay Code (See List)	Rates/ Percentages	Effective Date	Cost Structure
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**Pay Code Listing:**

Pay    Type of Pay Entitlements  
Code

34A Quarters Allowance (nontaxable)  
34B Quarters Allowance (taxable)  
35A Meals Allowance (nontaxable)  
35B Meals Allowance (taxable)  
36A Electricity Allowance (nontaxable)  
36B Electricity Allowance (taxable)  
37A Uniform Allowance (nontaxable)  
37B Uniform Allowance (taxable)  
40D\* Nonforeign Allowance (State tax)  
41B\* Nonforeign Differential (taxable)

\* Percentage Maximum 25 percent

Pay    Type of Pay Entitlements  
Code

42C\* Foreign Post Differential (Federal tax)  
43D Foreign Post Allowance  
44D Supplemental Post Allowance  
45D Separate Maintenance Allowance  
46A Temporary Lodging Allowance  
47B\* Director's Staffing Differential (taxable)  
48A Foreign Education Allowance  
48B Foreign Education Travel Allowance  
48C Foreign Transfer Allowance  
48D Foreign Danger Pay Allowance

Country \_\_\_\_\_ Percentage \_\_\_\_\_ Days \_\_\_\_\_

Begin Date \_\_\_\_\_ End Date \_\_\_\_\_

Authorization

Signature \_\_\_\_\_  
(Personnel Officer or Official Designee)

Date: \_\_\_\_\_

Telephone: (\_\_\_\_\_) \_\_\_\_\_

Contact Person \_\_\_\_\_

Telephone (\_\_\_\_\_) \_\_\_\_\_

A-6

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## HEALTH BENEFITS COVERAGE DURING NONPAY STATUS

NAME: \_\_\_\_\_ SSN: XXX - XX - \_\_\_\_\_  
ENROLLMENT CODE: \_\_\_\_\_ COST OF INSURANCE ON A BI-WEEKLY BASIS: \$ \_\_\_\_\_  
EFFECTIVE DATE OF NONPAY OR INTERMITTENT STATUS \_\_\_\_\_  
ANTICIPATED DATE OF RETURN TO DUTY \_\_\_\_\_

### REASON FOR NONPAY STATUS:

☐ Regular Furlough ☐ Intermittent Status ☐ Other

### DO YOU ELECT TO CONTINUE YOUR HEALTH PLAN DURING NONPAY STATUS?

You must respond within 31 days, (45 days for employees residing overseas) of this notice or your FEHB enrollment will automatically terminate.

☐ **YES** - I elect to continue my health benefits coverage. I understand that I must pay the premiums for my health coverage that continues during nonpay status (or during pay periods when my salary is insufficient to cover the required premium), and that, if I do not settle before or when I return to work the amount due will be recovered through required debt collection procedures.

☐ **NO** - I do not elect to continue my health benefit coverage. Personnel will submit a SF-2810 to terminate your benefits. Termination will take effect at the end of the last pay period in which premiums were withheld from pay. FEHB coverage will continue at no cost to you for an additional 31 days. During the 31 days, you and your covered family members may convert to a non-group contract. The termination is not considered a break in the continuous coverage necessary for continuing FEHB coverage into retirement. However, the period during which the termination is in effect does not count toward satisfying the required 5 years of continuous coverage. When you return to pay and duty status, or at the end of the first pay period your pay becomes sufficient to cover your premium, you must reenroll within 31 days if you want FEHB coverage.

### METHOD OF PAYMENT

If you are participating in Health Benefit Premium Conversion, please note that payments made by check or money order are made on an after-tax basis.

However, payments made through payroll deductions are made on a pre-tax basis

**Checks and money orders are made payable to the U. S. Department of the Interior.**

**Send all payments to:**

U. S. DEPARTMENT OF THE INTERIOR  
PAYROLL OPERATIONS DIVISION, D-2613  
P O BOX 272030  
DENVER, CO 80227-9030

- ☐ 1. I will prepay the cost of my health premium while I am in a nonpay status by check or money order.
- ☐ 2. I elect to prepay through payroll deductions. Payroll Operations will deduct ☐ one lump sum payment to cover the debt, or ☐ will deduct, in addition to the current pay period's premium, an amount equal to one pay period's premium until paid in full.
- ☐ 3. I will pay the cost of my health premium while I am in a nonpay status by check or money order.
- ☐ 4. I elect to make one lump sum payment, ☐ check or ☐ payroll deduction, to cover all health benefit premium costs incurred during non-pay status when I return to pay status.
- ☐ 5. I elect to have payroll deductions after my return to work or upon pay becoming sufficient to cover the premium. Payroll Operations will deduct, in addition to the current pay period's premium, an amount equal to one pay period's health benefit premium. This payroll deduction will continue until the debt is recovered in full. I further agree that if I do not return to work or that the debt cannot be recovered in full, the debt will be recovered from whatever other source is available for recovery of a debt owed to the United States.

EMPLOYEE SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

AGENCY REPRESENTATIVE SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

A-7

Sensitive but Unclassified Material

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# **IMAGING for Document Retention**

## **FORWARD TO PAYROLL OPERATIONS DIVISION**

DOCUMENT CONTROL GROUP, D-2621

DATE \_\_\_\_\_

FROM \_\_\_\_\_

PHONE NUMBER (\_\_\_\_)\_\_\_\_\_

DEPARTMENT/BUREAU \_\_\_\_\_

<b>Document Type:</b>	
_____ SF-50 Personnel Action	_____ S-3501 - Cancel Savings Allotment
_____ SF1150 - Record of Leave Taken	_____ IRS2159 - Payroll Deduct Agreement
_____ SF1187 - Union Dues Deduction	_____ LDONOR - Leave Donor Form
_____ SF1188 - Cancel Union Dues	_____ TSP-1 - Thrift Elections Form
_____ SF1199 - Direct Deposit Signup	_____ ST TAX - State Tax Withholding
_____ SF2817- Life Insurance Election	_____ W-4 - W-4 Form
_____ 2231 - Direct Deposit - Treasury	_____ W-5 - Earned Income Credit
_____ Address Change	_____ Misc. - Miscellaneous
	_____ SBD2003 - Savings Bond Purchase/Change

REMARKS/COMMENTS:

FOR PAYROLL OFFICE USE:

Date Scanned:
Document Location:

A-8

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**INFORMATION FOR REPORTING  
NON-RECEIPT OF DD/EFT  
PAYMENTS**

Department \_\_\_\_\_ Pay Period \_\_\_\_\_  
Bureau \_\_\_\_\_ Amount of Payment \_\_\_\_\_  
Employee Name \_\_\_\_\_ SSN XXX - XX - \_\_\_\_\_  
(Please print)

***Salary Payment Originally Transmitted to:***

Financial Organization Name \_\_\_\_\_  
Financial Organization Routing Number (if known) \_\_\_\_\_  
Financial Organization Telephone ( ) \_\_\_\_\_  
Financial Organization Contact Person (if known) \_\_\_\_\_  
Employee's Account Number (for this payment) \_\_\_\_\_  
(Please be precise)

***This Salary Payment Should be Transmitted to:***

Financial Organization Name \_\_\_\_\_  
Financial Organization ABA Routing Number \_\_\_\_\_  
Employee's Account Number (for this payment) \_\_\_\_\_  
(Please be precise)

Is this a Checking Account ☐ or Savings Account ☐ ?  
(Please check appropriate box.)

Would You Like All Future Deposits to go to This Account? Yes ☐ No ☐  
(Please check appropriate box.)

Your Name \_\_\_\_\_ Date \_\_\_\_\_  
(Signature)

Your Telephone Number ( ) \_\_\_\_\_

**INFORMATION FOR REPORTING  
NON-RECEIPT OF HARD COPY  
SALARY CHECK**

Department \_\_\_\_\_ Pay Period \_\_\_\_\_

Bureau \_\_\_\_\_ Amount of Payment \_\_\_\_\_

Employee Name \_\_\_\_\_ SSN XXX - XX - \_\_\_\_\_

I certify that my salary check was: ☐ NEVER RECEIVED ☐ RECEIVED & subsequently lost,  
stolen, destroyed or mutilated.

Please issue a recertified check and forward it to the following address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Should the original check ever be located I hereby certify that I will promptly return the check, unnegotiated, to the Payroll Operations Division, Attention D-2611.

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

Supervisor acknowledges employee's request for replacement check.

\_\_\_\_\_  
Supervisor's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone #

A-10

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## LEAVE SHARE TERMINATION CHECKLIST

RECIPIENT'S NAME: \_\_\_\_\_ SSN: XXX - XX - \_\_\_\_\_

DATE EMERGENCY BEGAN: \_\_\_\_\_ TK#: \_\_\_\_\_

BEFORE YOU ENTER EMERGENCY TERMINATION DATE. . . .	YES	NO
1. Have you received written termination of leave share from the employee or the employee's doctor?	Go to #2.	<b>STOP</b> Get documentation from appropriate person.
2. Is the LSCG screen on FPPS correct? Is the effective date of the emergency correct? Does the total number of hours displayed equal the donations the employee received from donors (compare against all documentation)? Are the donors' records correct?	Go to #3.	<b>STOP</b> Notify Payroll Operations Division (POD)
3. Are there any unused donations? Check FPPS (LVVW) donation leave balance.	Go to #4.	Go to #5.
4. Can the unused donations be applied retroactively to leave without pay or advanced leave the employee used for the emergency on or after the emergency begin date? If the recipient is deceased unused donations cannot be applied retroactively.	Send written request to POD. Go to #5.	Go to #5.
5. Did you create any amended record (s) related to the leave share? Have you verified with your timekeeper that all amendments have been <b>processed in FPPS</b> since the emergency began?	Do not enter the emergency term date until these amendments have been processed in FPPS. Go to #6.	Go to #6.
6. Do you agree with the leave balances on FPPS (LVVW)?	You can enter the emergency term date now. <b>(The termination date entered in the FPPS system should be the first day of the pay period after the leave share case ended.)</b>  <b>TERM DATE:</b> _____	<b>STOP.</b> Need to research. Do not enter the emergency term date until all is resolved.

If any of the above needs research or action, contact your Payroll Operations Branch for assistance **before** terminating the emergency.

Please keep in mind that once you enter the emergency term date, all leave share information is finalized.

**No changes can be made to the leave share.**

Completed by \_\_\_\_\_

Phone number \_\_\_\_\_

A-11

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## Instructions for Completing Form CA-7A Time Analysis

---

**General:** This form is used when claiming FECA compensation, including repurchase of paid leave. It must be used when claiming compensation for more than one consecutive period of leave.

---

### Instructions for Employee:

**Books 1, 2, and 3:** Self-explanatory.

**Block 4:** Indicate beginning and ending dates covered by this form. These must be the same as on Forms CA-7 and CA-7b.

**Block 5:** If claiming compensation for any dates detailed in block 4, state total number of hours claimed for leave without pay and total number of hours of leave. This should be at least 10 hours unless this is your final claim.

### Block 6:

**1<sup>st</sup> Column:** Show full date.

**2<sup>nd</sup> Column:** For each date noted in column 1, state "Y" if you are claiming compensation for that date and "N" if you are not.

**3rd, 4th**

**5th and 6th Columns:** Show the number of hours of LWOP, number of hours worked, paid holiday hours, and number of hours of paid leave.

**7<sup>th</sup> Column:** Using the legend provided, indicate the type of leave used.

**8<sup>th</sup> Column:** State the reason you were off work. For each date for which compensation is claimed, there must be medical evidence supporting entitlement.

**Sign and Date Form and Submit to the Appropriate Agency Official.**

---

### Instructions for Employing Agency:

**Block 7:** Verify accuracy of hours and status for each date listed. If challenging entitlement for any date, attempt to resolve discrepancies prior to submitting claim to OWCP. If discrepancy cannot be resolved, indicate the specific basis for the challenge in the space provided.



# Leave Buy Back (LBB) Worksheet/

## U.S. Department of Labor Certification and Election Employment Standards Administration Office of Workers' Compensation Programs

<b>Employee Statement - Please carefully read instructions on pages 3 and 4 before filling out this form.</b>	
A. Name of Employee: <i>(Last, First, Middle)</i>	B. OWCP File Number:
C. Social Security Number: <u>XXX</u> - <u>XX</u> - _____	
D. Period for Which Compensation is Claimed to Repurchase Leave From:	
From: _____/_____/_____ To: _____/_____/_____	

### I. Agency Estimate of FECA Entitlement:

#### A. Weekly Base Pay rate *(excluding overtime)*

- Date of Injury \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ \$ \_\_\_\_\_
- Date Stopped Work \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ \$ \_\_\_\_\_
- Date of Recurrence \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ \$ \_\_\_\_\_

Enter the greatest amount and the effective date of that amount on line 1.

1. \_\_\_\_\_

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
(effective date)

#### B. Additions to Base Pay:

If employee works a regular schedule, state the amount earned weekly. If irregular schedule, state amount earned 1 year prior to date entered on line 1 ÷ by 52.

- Night Differential 2. \_\_\_\_\_
- Sunday Premium 3. \_\_\_\_\_
- Subsistence/Quarters 4. \_\_\_\_\_
- Other *(Specify)* 5. \_\_\_\_\_

#### C. Total Weekly Pay rate *(Add lines 1 through 5)*

6. \_\_\_\_\_

#### D. Compensation Rate *(Circle either 2/3 or 3/4)*

7. \_\_\_\_\_ 2/3 3/4

#### E. Total Hours Claimed on CA-7a

8. \_\_\_\_\_

#### F. Total Hours Worked per Week

9. \_\_\_\_\_

#### G. Formula *(for FECA Entitlement)*

$$\begin{array}{ccccccc} \$ & \times & \times & \div & = & 10. \$ & \\ \text{(Weekly Pay rate)} & & \text{(Compensation Rate)} & & \text{(Hours)} & & \text{(Hours Wkd/Wk)} \\ \text{See Line 6)} & & \text{See Line 7)} & & \text{See Line 8)} & & \text{See Line 9)} \end{array}$$



## II. Agency Certification:

**H. Total Amount Due Agency to Repurchase Leave**

11. \$ \_\_\_\_\_

**I. Estimate of FECA Entitlement** (See Line 10)

12. \$ \_\_\_\_\_

**J. Balance Due Agency from Employee** (Line H minus Line I)

13. \$ \_\_\_\_\_

I hereby certify that the above is consistent with agency payroll records.

The employing agency agrees to allow the employee to repurchase his/her leave. Leave records will be, or have been, changed from "Leave with Pay" to "Leave without Pay" for the period shown on the leave analysis.

I further certify that if this claim is signed by the employee, the employee has made arrangements to pay the agency the balance between the total amount the agency requires to recredit leave and the amount of the FECA entitlement.

\_\_\_\_\_  
(Signature of Agency Official)

\_\_\_\_\_  
(Title/Position)

Phone No.: \_\_\_\_\_ Date Signed: \_\_\_\_\_

Employing Agency Address for Check: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

---

## III. Employee Claim:

\_\_\_\_\_ **K.** I hereby elect not to repurchase the leave used at this time.

\_\_\_\_\_ **L.** I hereby elect FECA compensation to repurchase leave used for medical care or disability resulting from my job-related injury or condition.

I understand that I am responsible for paying my agency the difference between the FECA entitlement and the amount my agency requires to restore my leave, and have done or made arrangements for this.

I understand that if my actual entitlement to FECA compensation is within 10% of the amount estimated above. OWCP will process the leave buy back. If the pay rate used in the worksheet above is within 10% of the pay rate determined by FECA, and less than the full period claimed is approved, OWCP will process payment for the approved period.

\_\_\_\_\_  
(Signature of Claimant)

\_\_\_\_\_  
(Date signed)

## LOAN REPAYMENT AGREEMENT

Employee Name \_\_\_\_\_

Social Security Number XXX - XX - \_\_\_\_\_

Title, Pay Plan, Series and Grade \_\_\_\_\_

Duty Location \_\_\_\_\_

Initial

\_\_\_\_\_ I understand that the \$\_\_\_\_\_ I will receive as an advance in pay will be recovered by the Department of the Interior through biweekly deductions from my salary which will begin on pay period \_\_\_\_\_.

\_\_\_\_\_ I understand that in accordance with the order of precedence for payroll deduction prescribed by the General Accountability Office, an advance of pay is considered to be an indebtedness due the United States government, and deductions therefore precede other voluntary deductions, including allotments and assignments of pay.

\_\_\_\_\_ I understand that repayment of \$\_\_\_\_\_ which has been advanced to me will be deducted over a period of \_\_\_\_\_ pay periods, at a rate of \$\_\_\_\_\_ per pay period.

\_\_\_\_\_ I also understand that I may repay all or part of the balance of the advance pay not yet repaid at any time before the money is due.

\_\_\_\_\_ I understand that if I transfer to another Federal agency or if my employment with the Department of the Interior is terminated for any reason, the amount of the advance pay not yet repaid is recoverable by salary offset under Subpart K of 5 CFR Part 550 and/or by such other method as provided by law.

\_\_\_\_\_  
Signature of Employee

\_\_\_\_\_  
Date

Approved:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

A-14

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MEMORANDUM

TO: Payroll Operations Division  
Attention: \_\_\_\_\_

FROM: \_\_\_\_\_  
\_\_\_\_\_

SUBJECT: **Non-Taxable Transportation Subsidy**

Employee Name: \_\_\_\_\_

Social Security Number: XXX - XX - \_\_\_\_\_

Department: \_\_\_\_\_

Beginning Pay Period: \_\_\_\_\_ Ending Pay Period: \_\_\_\_\_

<u>Pay Code</u>	<u>Amount</u>	<u>Cost Account Number</u>
<u>TFB</u>	<u>\$</u> _____	_____

Authorized By: \_\_\_\_\_

Date: \_\_\_\_\_

Phone Number: \_\_\_\_\_

A-15

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## MEMORANDUM

To: Payroll Operations Division  
Attention: D-266\_\_

From:

Subject: **Other Income Summary Sheet**

Change of Station ☐ Indefinite Travel ☐ Other ☐  
(Please check appropriate income being reported.)

Employee Name: \_\_\_\_\_ SSN: XXX - XX - \_\_\_\_\_

Department: \_\_\_\_\_ Bureau: \_\_\_\_\_

Taxable Income to Be Reported In Tax Year: \_\_\_\_\_

	<u>Amount</u>	<u>O.C. If Other than 12XX</u>	<u>Cost Account</u>
P.C. 33A (Non-Taxable Income)	_____	_____	_____
P.C. 33B (Taxable Income)	_____	_____	_____
P.C. 66A (Payment Outside FPPS System)	_____	_____	_____
ETW (Estimated Taxes Withheld by CAO)	_____	_____	_____

\_\_\_\_\_  
Authorized By

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number

A-16

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Sensitive but Unclassified Material

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MEMORANDUM

To: Payroll Operations Division  
Attention: Mail Code (circle one) D-2613 (if a check is attached)  
D-2640 (if no check is attached)  
P O Box 272030  
Denver, CO 80227-9030

From: Servicing Personnel Office

Subject: **Pre-Payment for Health Benefits Premiums in advance of period of Insufficient Pay or Leave Without Pay (LWOP)**

Name: \_\_\_\_\_

SSN: XXX - XX- \_\_\_\_\_

Department: \_\_\_\_\_ Region/Office: \_\_\_\_\_

Organization (SAC) Code: \_\_\_\_\_

**Note:** Pre-payments made by personal check will **not** qualify for pre-tax option even if employee has elected the FEHB premium conversion - (pre-tax). Pre-payments made by payroll deduction in the current year for the current year will qualify for the pre-tax option, if elected. But pre-payments made by payroll deduction in the current year for the coming year will **not** qualify for the pre-tax option.

**Payroll Deduction** - Amount to be deducted per pay period: \$ \_\_\_\_\_  
Number of pay period(s) for deduction to be made: \_\_\_\_\_

**Personal Check** - Amount: \$ \_\_\_\_\_  
(Make check payable to the Department of the Interior and circle D-2613)

Pay Period or period of time the above check is for: \_\_\_\_\_  
Cost Account, if applicable: \_\_\_\_\_

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

Contact Person: \_\_\_\_\_  
Name  
\_\_\_\_\_  
Telephone Number  
\_\_\_\_\_  
Date

A-17

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MEMORANDUM

To: Payroll Operations Division  
Attention: \_\_\_\_\_

From: \_\_\_\_\_  
\_\_\_\_\_

Subject: **Report of Taxable Fringe Benefits  
(Fitness/Wellness Subsidy, Non-Monetary Award\*)**

Name: \_\_\_\_\_

Social Security Number: XXX - XX - \_\_\_\_\_

Department: \_\_\_\_\_ Bureau: \_\_\_\_\_

Subbureau: \_\_\_\_\_ Block: \_\_\_\_\_

Taxable Income to be Reported in Tax Year: \_\_\_\_\_

	<u>Amount</u>	<u>Cost Account Number</u>
P.C. EFB (Amount Paid on behalf of Employee)	\$ _____	_____
P.C. EPT (Parking - Taxable)	\$ _____	_____

*Value of Non-Monetary Award	30A (Gross)	\$ _____
(POD will enter Pay Codes 30A and 66A)	66A (Net)	\$ _____

Authorized By: \_\_\_\_\_

Date: \_\_\_\_\_

Phone Number: \_\_\_\_\_

## MEMORANDUM

To: Payroll Operations Division, Debt Management Branch  
D-2640 (Fax: 303-969-5392)

From: \_\_\_\_\_

Subject: **Request for Administrative Offset of Delinquent Government Credit Card Debt**

Please initiate a biweekly payroll deduction to begin pay period \_\_\_\_\_

Employee Name: \_\_\_\_\_

SSN: XXX – XX - \_\_\_\_\_

Amount to be deducted per pay period: \$ \_\_\_\_\_  
(Deduction will be 15% of disposable pay, if no \$ amount)

Total Amount to be Deducted: \$ \_\_\_\_\_

Bank Name: \_\_\_\_\_

Bank Address: \_\_\_\_\_  
\_\_\_\_\_

Cardholder's Number: \_\_\_\_\_

Approved by: \_\_\_\_\_  
Signature

Print name Telephone Number

Title

Date

\_\_\_\_\_  
Contact Name (If different from Approved by) Telephone Number

A-19

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U.S. Department of the Interior

**REQUEST FOR BIWEEKLY QUARTERS DEDUCTIONS**  
**Input Form**

Location \_\_\_\_\_ Quarters No. \_\_\_\_\_  
 BUR \_\_\_\_\_ SUB BUR \_\_\_\_\_ BLK \_\_\_\_\_ ORG Code \_\_\_\_\_  
 Name \_\_\_\_\_ SSN XXX - XX - \_\_\_\_\_

Transaction Code	Pay Code	Effective Date	Biweekly Amount	K*	Cost Structure

\*For Payroll Use

Check One- Transaction Code (TC):

- ☐ (A) Add (New Occupancy)  
☐ (C) Change  
☐ (D) Delete (Vacating)

Remarks:

Check One - Pay Code:

***Non-Required Occupant***

- ☐ House/Dorm (55A)  
☐ Trailer/Tent (55B)  
☐ Garage (54A)  
☐ Electricity (57A)  
☐ Meals (56A)  
☐ Commissary (59A)

***Required Occupant***

- ☐ House/Dorm (55C)  
☐ Trailer/Tent (55D)  
☐ Garage (54B)  
☐ Electricity (57B)

Prepared by: \_\_\_\_\_

Date: \_\_\_\_\_

Certified Correct: \_\_\_\_\_

Date: \_\_\_\_\_

Additional Comments/Notations: \_\_\_\_\_

FOR PAYROLL USE ONLY:			
Input Date	Pay Period	Initials	Verified
_____	_____	_____	_____
Prorated Amount If Less Than 14 Days In A Pay Period \$ _____			
Total Deduction Amount Through Vacancy Date \$ _____			



U.S. Department of the Interior  
**NATIONAL PARK SERVICE**  
**REQUEST FOR BIWEEKLY QUARTERS DEDUCTIONS**

Name of Location \_\_\_\_\_ Quarters No. \_\_\_\_\_  
(Park Name)

Bur \_\_\_\_\_ Org Code \_\_\_\_\_

Name \_\_\_\_\_ SSN XXX - XX - \_\_\_\_\_  
(Employee's Name)

Transaction Code	Pay Code	Effective Date	Biweekly Amount	K	Cost Structure
				Q	

Check One- Transaction Code (TC):

- ☐ (A) Add (New Occupancy)  
☐ (C) Change (Different Unit or Tax Status  
Permanent/Seasonal)  
☐ (D) Delete (Vacating)
- Remarks: \_\_\_\_\_

Check One - Pay Code:

***Permitted Occupant (Category II Housing)***

- ☐ (55A) Permanent Housing/NPS  
☐ (55B) Seasonal Housing/NPS  
☐ (54A) Garage  
☐ (57A) Electricity  
☐ (56A) Meals  
☐ (59A) Commissary

***Required Occupant (Category I Housing)***

- ☐ (55C) Permanent Housing/NPS  
☐ (55D) Seasonal Housing/NPS  
☐ (54B) Garage  
☐ (57B) Electricity

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Certified Correct: \_\_\_\_\_ Date: \_\_\_\_\_

Additional Comments/Notations: \_\_\_\_\_

<b>FOR PAYROLL USE ONLY:</b>			
Input Date _____	Pay Period _____	Initials _____	Verified _____
Prorated Amount If Less Than 14 Days In A Pay Period \$ _____			
Total Deduction Amount Through Vacancy Date \$ _____			

A-21

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TO:        ☐ Debt Management Branch, D-2640 (Active Employee)  
            ☐ Client Accounting Office (Inactive Employee)

FROM:     Payroll Operations Branch, D-266 \_\_

SUBJECT: **Request for Issuance of Bill for Collection**

***Notify Payroll Operations Group, D-266 \_\_, When Bill is Paid***

<b>REQUEST FOR BILL FOR COLLECTION</b>		
Employee Name		Employee SSN XXX - XX - _____
Department/Bureau	<input type="checkbox"/> Active <input type="checkbox"/> Inactive	
Common Accounting Number (CAN)	Mailing Address (Inactive Employees Only)	
Reason for the Bill for Collection (Include the affected pay periods):    		
Calculations (Attach all documents used to identify debt, including cost structure):          		
Technician Signature	Telephone Number	Date Prepared
Lead Technician Signature	Telephone Number	Date
Approval Signature	Telephone Number	Date

\*OASDI and Medicare are recoverable up to 3 years, 3 months, 15 days from the date of overpayment. Federal, state, and local taxes are recoverable for current year overpayments only.

A-22

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**REQUEST FOR OFFICIAL MAILING ADDRESS**

Effective Date \_\_\_\_\_

Bureau \_\_\_\_\_

Subbureau \_\_\_\_\_

Block \_\_\_\_\_

**NAME** (please print) \_\_\_\_\_ **SSN** XXX - XX - \_\_\_\_\_

\_\_\_\_\_ New Employee

Entered on Duty \_\_\_\_\_  
(date)

**I. OFFICIAL MAILING ADDRESS** - Used to mail Wage and Tax Statement (W-2), and other official correspondence.

Street/Apt/PO Box \_\_\_\_\_

City/State/Zip \_\_\_\_\_

**II. BOND ADDRESS**

\_\_\_\_\_ Change Bond address to Official Mailing Address - recorded in Section I above.

(**NOTE:** If Bond is to be sent to a different address, complete Bond Form, SF-1192.)

**III. STATE/LOCAL RESIDENCE INFORMATION** - This data will not be used for state/local tax calculation purposes. State/local tax authorization forms must be submitted for proper deductions.

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_

**IV. ISSUE NET PAY ELECTRONICALLY TO A FINANCIAL INSTITUTE** - If you wish to have your net pay sent to a Financial Institution/Electronic Funds Transfer please complete an SF-1199A, Direct Deposit Sign-Up Form, and forward to your timekeeper/Coordinator or Personnel Office.

If you do not have an established account for electronic deposit of your net pay, contact your timekeeper/Coordinator or Personnel Office for assistance.

**EMPLOYEE SIGNATURE** \_\_\_\_\_ **DATE** \_\_\_\_\_

DEPARTMENT OF THE INTERIOR  
**BUREAU OF INDIAN AFFAIRS**  
OFFICE OF INDIAN EDUCATION PROGRAMS  
FEDERAL PERSONNEL PAYROLL SYSTEM (FPPS)

TO BE COMPLETED IN QUADRUPLICATE:

- (1) ORIGINAL + COPY TO OIEP PERSONNEL
- (2) COPY - SCHOOL
- (3) COPY - EMPLOYEE

Employee Name: \_\_\_\_\_

Employee SSN: XXX - XX - \_\_\_\_\_

Personnel Office ID: 1801 ED EN

Location Code: IN 06 Sub-Bureau: \_\_\_\_\_ Organization Code: \_\_\_\_\_ Timekeeper #: \_\_\_\_\_

**SALARY PAYMENT OPTION**

OIEP employees may elect to receive their pay either over the school year or over a 12-month period. This election must be made within 30 days prior to the beginning of the school term. In either case, pay is issued biweekly.

CHECK HERE FOR NO PRORATION \_\_\_\_\_. Otherwise:

- \_\_\_\_\_ 1. PRORATED WITH LUMP SUM  
(Lump sum paid at end of contract)
- \_\_\_\_\_ 2. PRORATED  
(Equal pay during summer [non-pay] months)
- \_\_\_\_\_ 3. CANCEL IMMEDIATELY

Select one (may be changed once per school year)

\_\_\_\_\_ Change of election (due first pay period in January)

\_\_\_\_\_ Change to lump sum at end of school term (due four weeks prior to end of school term)

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Principal

\_\_\_\_\_  
OIEP Personnel Rep

A-24

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## MEMORANDUM

To: Payroll Operations Division  
Attention: Mail Code D-\_\_\_\_\_

From:

Subject: **Student Loan Repayment Benefit - Other Taxable Income**

Please disburse the Student Loan Repayment as authorized below:

Employee Name: \_\_\_\_\_

Social Security Number: XXX - XX - \_\_\_\_\_

Department: \_\_\_\_\_ Bureau: \_\_\_\_\_

Lender: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Loan Number: \_\_\_\_\_

Gross Payment Amount: \$ \_\_\_\_\_

Cost Account Number: \_\_\_\_\_

Authorized By:

Name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Telephone \_\_\_\_\_

A-25

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## TRANSMITTAL TO PAYROLL OPERATIONS DIVISION

TO: \_\_\_\_\_ Branch/Group      DATE: \_\_\_\_\_

NOTE: Send checks to Review and Analysis Branch, D-2613. Send Loan Repayment Agreement on advances of pay to Debt Management Branch, D-2640.

FROM: \_\_\_\_\_ PHONE NUMBER: (\_\_\_\_) \_\_\_\_\_

DEPARTMENT \_\_\_\_\_ BUREAU \_\_\_\_\_

ORGANIZATION CODE \_\_\_\_\_

EMPLOYEE NAME \_\_\_\_\_ SSN XXX - XX - \_\_\_\_\_

Attached information involves: (Mark appropriate type)

- |   |  |
|---|--|
| _____ Audit request (Explain type of<br>audit requested in <b>REMARKS</b> ) | _____ Back Pay                           |
| _____ W-2 problem or duplicate request                                      | _____ EEO Settlement                     |
| _____ Salary Check Information  | _____ Leave Buyback                      |
| _____ Leave Share   | _____ Payroll Deduction                  |
| _____ Congressional Inquiry   | _____ Payroll Adjustments                |
| _____ Pay Entitlement   | _____ Other (Explain in <b>REMARKS</b> ) |
| _____ Government/Personal Check (Circle one that applies)                   |  |
| (a) Salary Overpayment  |  |
| (b) Duplicate Check   |  |
| (c) Other Debts (Explain in <b>REMARKS</b> )                                |  |
| (d) Health Insurance Premium  |  |
| (e) Military Service Credit Deposit   |  |

\_\_\_\_\_ Benefits Processing Group, D-2671 (Retirement/Refund, Health Benefit Forms,  
TSP Forms, Military Service Credit Forms)

\_\_\_\_\_ Request for copy of payroll documents (e.g., W-4, bond or allotment documents)

**REMARKS:** (Explanation of Request, Timeframes Involved, Provide Supporting Documents.)

**REPLY FROM POD/ACTION TAKEN:**

A-26

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**AMENDED TIME AND ATTENDANCE REPORT**  
FEDERAL PERSONNEL/PAYROLL SYSTEM

NAME: \_\_\_\_\_ SSN: XXX - XX - \_\_\_\_\_ PAY PERIOD: \_\_\_\_\_

DEPARTMENT: \_\_\_\_\_ BUREAU: \_\_\_\_\_ SUBBUREAU: \_\_\_\_\_ ORGANIZATION CODE: \_\_\_\_\_

PAY CODE	* NR	* 2R	* SC	* EH	WK IN	SUN	MON	TUE	WED	THU	FRI	SAT	C K	COST STRUCTURE
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

DAILY TOTALS: \_\_\_\_\_ (BOTH WEEKS)

**CODE "FROM" AND "TO" TIME(S) IN APPROPRIATE DAY(S)**

WEEK 1	SUN	MON	TUE	WED	THUR	FRI	SAT	WEEK 2	SUN	MON	TUE	WED	THUR	FRI	SAT
FROM:								FROM:							
TO:								TO:							
FROM:								FROM:							
TO:								TO:							

EXEMPT TO NON-EXEMPT STATUS \_\_\_\_\_ Week 1 \_\_\_\_\_ Week 2 (PLACE AN "X" IN THE APPROPRIATE WEEK)

NEGOTIATED RATE ADJUSTMENTS, COMPLETE: Position Title \_\_\_\_\_ Occupational Series \_\_\_\_\_

ADVANCED LEAVE: Annual Leave \_\_\_\_\_ Sick Leave \_\_\_\_\_ Number of hours to be advanced \_\_\_\_\_

REROUTE NET SALARY CHECK: \_\_\_\_\_ Enter one of the following codes, P = Reroute to Payroll Operations Division; D = Reroute to Designated Agent; N or BLANK do not reroute to another destination

MESSAGE CODE:: \_\_\_\_\_ (IF APPROPRIATE, ENTER ONE OF THESE CODES: DE = Death; LB = Not subject to the biweekly salary cap; AW = Alternative Work Schedule; 4D = 4 Day Rule; HF = FEGLI to be deducted at the higher rate – Federal Wage System Employees ONLY.)

\* NR = Negotiated Rate; 2R = Secondary Rate; SC = Shift Code; EH = Environmental Hazard Code

MESSAGE AREA: \_\_\_\_\_  
\_\_\_\_\_

NOTE: This information is protected by the Privacy of 1974, as amended. Disclosure may be made only as authorized by the Act as prescribed in the Systems of Records Notice, OS, 86.  
*I CERTIFY THAT THE TIME AND ATTENDANCE REPORTED ABOVE IS CORRECT, AND IS AUTHORIZED IN ACCORDANCE WITH APPLICABLE STATUTES AND REGULATIONS.*

\_\_\_\_\_  
SUPERVISOR

A-27

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